

# NATIONAL MUNICIPAL REVIEW

1951

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# The National Municipal Review

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# NEWS for League Members

## 50 Leaders Tackle Issues

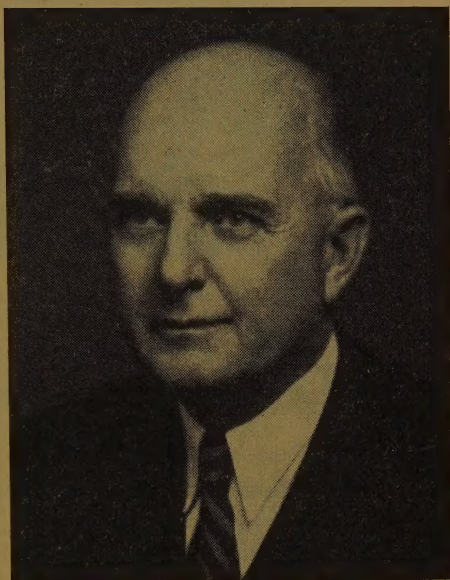
ic teamwork was called the great of the day by speakers at the onal Conference on Government, at the Hotel Statler, Buffalo, November 20-22. The annual meeting of National Municipal League drew citizen leaders, government experts public officials, plus 700 local observers.

here are more people interested in e affairs than ever before, yet we inue to drift deeper and deeper into morass of schism," warned Dr. roe C. Martin, chairman of the acuse University political science artment. Pointing out that special- are becoming top dogs in politics well as in medicine, Dr. Martin said "man of general competence" has important but neglected role. He ssed the value of organizations like National Municipal League which k for general improvement in government.

How teamwork can be practiced was theme of several panel discussions ing the 3-day conference. Directors university bureaus of public administration met with citizens and sought ys to give citizens and officials more p. Municipal public relations officers cussed cooperation between citizens d government.

Several speakers touched on two major ws in governmental structure: poor ationships between states and cities d the confusion produced by a multi-

(Continued on page 2)



HENRY BRUÈRE  
*New President of the League*

## Research Pioneer Succeeds Edison

Henry Bruère, chairman of the board of the Bowery Savings Bank, New York, was elected November 20 as 14th president of the National Municipal League. He succeeds Charles Edison, who served from 1946.

Mr. Bruère was an organizer of the New York Bureau of Municipal Research in 1906, the pioneer agency which has been copied in scores of cities. He is treasurer of the Institute of Public Administration, which grew out of the former bureau.

John S. Linen, vice president of the Chase National Bank and long active in League affairs, was elected first vice

(Continued on page 63)



President Charles Edison in his keynote address points out that democracy should begin in our own backyards.

## 460 Leaders Tackle Civic Issues

(Continued from page 1)

plicity of separate local governments in metropolitan areas. Pennsylvania, Indiana, Illinois and Rhode Island were cited as among the many states where municipalities are straitjacketed by the legislature. In contrast, New Jersey cities have won considerable freedom under an optional charter law, the by-product of a 16-year crusade for the council-manager plan in Montclair.

Civic teamwork can alleviate the problems of inter-governmental relationships, it was emphasized.

Conference speakers stressed the urgency of making democracy effective at home if the democratic ideal is to survive abroad. President Edison pointed out that "the dominance of local political machines in our national political system" is a handicap in "the war we are now in." Vice President George Gallup advocated a much enlarged global program of information on the real meaning of democracy. Spencer Miller, Jr., president of the American International College, declared that effective citizenship is

crucial in the present world conflict.

One panel session, arranged with the cooperation of the State Department and the Department of the Army, analyzed the American civic education program for visitors from Germany and Japan. Several Germans and Japanese listened as good and bad points were weighed.

Judge Richard Hartshorne of New Jersey told how the American Legion was giving boys and girls real civic experience. An unusual example of adult education was supplied in the person of Mayor T. Nelson Parker of Richmond who once opposed a council-manager charter and then changed his opinion.

County government, the most backward area of American politics, was thoroughly discussed. Experts met in a clinic on the League's new *Model County Manager Charter*, to be published this year.

Principal speeches at the Buffalo meeting are being published from month to month in the *National Municipal Review*.

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### Democracy's Funny — in Jersey City

**J**ERSEY City was kept in the newspaper headlines for a generation by the dictator act of Boss Frank Hague. People all over the country found something both fascinating and comforting in reading from day to day how he got away with his ruthlessness. Many were happy, of course, that things were not that way in their town.

When "freedom" came to Jersey City in 1949 with the overwhelming defeat of Hague by a former ally, John V. Kenny, the wire services sent out stories about the fall of "the last of the old style bosses"—as they have done for any number of others.

Mayor Kenny had a golden opportunity to give long-suffering Jersey City something new and different, something commonly termed good government. If he didn't know what that is—and there was no reason why he should know—he could readily have obtained the help of some of the outstanding authorities who are always willing to lend a hand to any newly arisen champion of "the peepul."

But, as things turned out, it became apparent that Mayor Kenny was devoted to the same old things—power and the spoils of office.

Lest readers distant from New Jersey misunderstand the general basis of Jersey City's government, in view of the obvious strength of the men who have worn the title of mayor, it must be pointed out that it is supposed to be the commission form of government. This provides five commissioners, all theoretically

of equal strength. These commissioners divide up the city departments among them. Collectively they function as a city council. Individually each is "king" in his own department.

Practically, however, one of two things happens: a boss like Hague or Kenny cracks the whip over the other four or each of the commissioners engages in a costly scramble for his share of the spoils—which, naturally, produces a spending machine with no brakes.

Earlier this year Mr. Kenny chose his candidate for Congress. Two of his commissioners had the temerity to oppose him. Recently the ax fell. Mr. Kenny, with the backing of the two remaining commissioners, stripped his two rebellious colleagues of their power, relegating the commissioner of parks and public properties to supervision of a solitary public bath house. The other rebel, formerly in charge of city police and firemen, was limited to supervision of street lamps.

The grim and ugly old city hall was transformed into a scene reminiscent of the comic opera. The commissioner of public baths, complete with wife and a newspaper reporter who was willing to risk everything to be at the front, barricaded himself in the offices of the commissioner of parks and public properties, charging that he caught someone trying to change the locks on the doors. A cordon of police was thrown around the city hall and in the corridors.

The mayor hastily threw on his

cloak of dignity and said only that he had no intention of trying this case in the newspapers.

Actually, the recalcitrant commissioners are out of luck. The shortest of memories can recall other instances in New Jersey communities, many of which are chronically afflicted with the commission form of government, in which a minority of the commissioners have been, for good or ill, stripped of all real authority. There was the famous case, for instance, in which a commissioner was put "in charge" of a tiny park which had room for a single park bench on which he could sit and

contemplate the strange ways of democracy as practiced in some places.

It was exactly this kind of foolishness that brought into being the New Jersey Commission on Local Government which, after thorough study, roundly condemned the commission form of government and proposed a set of outstanding enabling acts for various forms of local government which was adopted last May by the legislature.

With the kind of political leadership they have, however, it will be many dreary years before the people of cities like Jersey City can take advantage of these acts.

### The Better Way

**A**MERICAN communities don't have to put up with politics, Jersey City style. There is such a thing as municipal statesmanship, to say nothing of municipal dignity and efficiency.

A fine exhibition of these attributes is put on each year at the conference of the International City Managers' Association. The mood of these conferences and the essential character of council-manager government were well expressed at the recent Houston meeting in the opening address by President Robert W. Flack, city manager of Durham, North Carolina. Here are just three sentences: "The first responsibility of city managers is to improve their own proficiency on the job and to take all possible steps to make local government more effective. This in turn will result in better government at the state and national levels. . . . Local government is the

foundation of democracy; if it fails, democracy will fail." How many politically elected mayors and commissioners, charged with personal responsibility for administering the affairs of their communities, recognize it as their first or even their tail-end responsibility "to improve their own proficiency on the job"? Most of them act as if just winning a municipal popularity contest with the aid of workers, paid in public money, threats and hope of favors to come, made them experts in administration of the complex and technical affairs of a modern city government or department.

Fortunately for the future of the local "foundation of democracy," the council-manager plan, with its emphasis on responsible and efficient government, comes nearer every year to the point where, as the prevailing system, it will set the standard for local government generally.

# I Ran a School in Democracy

*Advertising man, ordered to run Seoul, let Koreans do their own thinking, develop own style of government*

By LIEUTENANT COLONEL JAMES E. WILSON

as told to Karl Detzer\*

THE general pointed through the window of the old Japanese barracks, our temporary headquarters.

"There's the town," he said, scowling across the drab Korean landscape. "Seoul, the capital. Big place. You go and take over. Run it."

Seoul, I was to find, really was a big place, a little larger than Philadelphia. We could see its outskirts from the window. Our spearheads, inside Seoul, were digging Japanese stragglers out of basements. This was in 1945.

"Restore order," the general went on. "Get utilities going. Distribute food. Clean the place up." He paused. "You will introduce democracy." I started to ask a question but he shook his head. "That's all they told me," he said. "They didn't tell me how. So, good luck, colonel, and good-bye."

I had no way of knowing then what I know now, that give a Korean a chance to govern himself and he will do it. In civil life I'd been an advertising man, had publicized pianos, perfumes and plumbing,

\*Colonel Wilson was with the U. S. Army Military Government at the time of his assignment to Seoul in 1945. Mr. Detzer, member of the Council of the National Municipal League and roving editor of *Reader's Digest*, was a colonel with the General Staff Corps, assigned to Headquarters Army Services Forces of the War Department during World War II.

boosted banks and brassieres. For a few weeks I had gone to a military government school but my practical experience in how to run a town had been confined to voting and paying taxes. I had never taught anybody anything. I believed in democracy but had a hard time defining it.

"Good-bye, sir," I said.

With two young captains I started up the road in my jeep, bouncing from mudhole to mudhole. Three of us, on our way to introduce democracy to 2,000,000 Koreans who probably didn't want it! We came to the big triangular granite city hall and I went in. I didn't come out, except for brief intervals, for three years.

It's those three years I want to tell about, how a big city that never had known democracy except in its dreams actually works at it when it gets a chance. I don't mean that we set up a replica of a western style city government. Running a democracy is a good deal like making love; the same system doesn't work everywhere with everyone. We didn't try to recreate the Koreans in the American image. We didn't tell them what to think, we just gave them a chance to think. We ran interference for them against bandits and communists and kept the strong-arm boys from pushing them around. We showed them how to do what they were trying to do—

when they asked us to show them. We didn't talk much about democracy, we just gave them a few tools and let them work it out.

That first morning I explored the city hall. In one office I found an old Korean gent, silky polite and steeped in venerable culture.

"Who're you?" I asked.

"I'm the mayor," he bowed.

"No," I corrected him, "I'm the mayor. You're my temporary assistant."

That first move was strictly undemocratic because it had to be. I issued an order in the name of the United States Army, appointing myself boss. The people understood that. They had seen such orders in Chinese, Manchurian, Russian and Japanese. They had learned how to go through the motions of obeying their conquerors but down underneath they kept a prickly core of independence.

There was just not time that first day to think of self-determination or theories of municipal planning. Three hundred thousand refugees filled the streets. They had to be fed, clothed, sheltered, cleaned, inoculated, classified and sent on their way to where they belonged. There would be 300,000 more the next month, a million before we were done. Luckily we couldn't guess that our first troubled day.

We also had on our hands 150,000 Japanese civilians left behind when the Jap army fled. We bundled them off to Japan but it took work and planning. Meanwhile we had to set the municipal wheels in motion. The Japanese had left a bumbling bureaucracy with

10,000 Korean payrollers. They had also left a polluted water system, stopped-up sewers, a paralyzed light plant, billions of worthless Korean currency, widespread disease, starvation, banditry.

My own staff, at its height, consisted of about 30 American officers and perhaps 200 enlisted men, and a scattering of civilian advisors. We had to pick the members of the first temporary city council which held things together till we ran off some elections. We tried to give every political party a place on that first council, including the communists. The Koreans hollered about that. But there were only three communists on a council of 32 and they never showed up for a meeting. The word got out that the other 29 city fathers would be waiting for them.

### **Town Meeting**

In order to give the people the opportunity to pick their own administration we evolved a sort of town meeting. The council chamber at the city hall held 750. When the problem was education we called on the city's teachers; if we had a health problem we called the doctors; if the question had to do with entertainment we sent out for the movie-theater managers and everyone else in that field. They'd jam into the room and I'd tell them, through an interpreter, what the situation was.

"Pick a committee of the best qualified persons here," I'd say. They were a little timid at first but before long these committees were working in a dozen fields.

By this means we began our changes, not in the top brackets of government but in the daily lives of the people. There was the matter of the fire department, in itself not too important but part of a pattern. Under the Japanese the firemen had been sort of flunkies to the police department. If a fireman forgot himself and did not halt, bow and take off his hat when he passed a policeman, the fireman found himself in jail.

Using a few old professionals as a nucleus, we set up a volunteer department. I announced on the radio and in the papers that we needed young huskies. They turned out by hundreds. We brought in American firemen to train them, gave them bright red trucks, set up a fire school. Pretty soon the Korean firemen weren't taking off their hats to policemen or anyone else. A fine professional organization grew out of this volunteer group.

#### **Educating the Masses**

We used the same technique with teachers, doctors, housewives, merchants. We encouraged them to be proud of whatever they were. Whenever I got a group together I'd make a little speech.

"We're directing your government," I'd say, "on the basis of what *you* want. This is *your* town and *you* have to run it. It will be the kind of town the majority of you want it to be. You have a lot to learn about the job, through no fault of yours, and we're here to help. Now, just what kind of a city *do* you want?"

That was something no one had

ever said to them before. Their answers, uncounted thousands of them, set the pattern for democracy Korean style. But we did run into one tough obstacle. To achieve democracy one of the first requirements is a fair level of education.

The day we took over, 87 per cent of the people of Seoul couldn't read or write a word of Korean. Many of the younger ones knew Japanese for the conquerors had taught it in the schools. Day after day I met with groups of educators and they worked out a plan. When I left Korea three years later 85 per cent of the people of Seoul could read and write simple Korean sentences. The 166 public schools were running full blast, handling 380,000 children adequately. Child-labor laws, passed by the Koreans, pulled girls nine and ten out of the factories and put them in classrooms. More important, 700,000 grown-ups were studying avidly in night schools. I challenge any other city anywhere to touch that record.

The only press we had on which to print Korean school books was the one which turned out our paper money. So between press runs of *wons* and *yens* we printed readers, spellers and history texts. We got millions of books.

The people of Seoul had waited not years but generations for democracy. They wanted to vote. When they got the opportunity they did vote. Eighty-eight per cent of the entire adult population turned out on the first election day.

They stood in long lines outside the polling places. Some of them waited hours for that opportunity

so long denied them, the opportunity to take part in their own government. No city in America in the last election surpassed the record they made that day.

Remember, all this was accomplished in the midst of troubles which threatened, hour after hour, to flare into violence. Not all the people wanted democracy. Besides the communists there was a handful of rich hoodlums who maintained private armies and took what they wanted by force. Venal Japanese administrations had permitted them to swagger through the country for years. There were 67 such armies, ranging in size from a few squads to thousands of well armed, well trained men. All their headquarters were in Seoul.

Our GIs wiped out those 67 armies without a single fatality on either side—some bloody noses, perhaps, and some cracked skulls, but not one death. The GIs would descend on a headquarters, quickly capture the leaders and haul them off to jail before the troops realized what was happening. Leaderless, the native soldiers then were easy to handle. They lost any will to fight.

#### **'Boy Scouts' with Guns**

Of course the old brigands died hard. Some even tried using youth groups as screens for their efforts to take over the country. One unpleasant man named Um Hang Sup had submitted a proposal to start a troop of Boy Scouts. I thought it a good idea. He soon had 7,000 enrolled. Then the grapevine brought the truth. The Boy Scouts, almost to a boy, wore long black

whiskers and carried lethal weapons under their shirts. We broke them up. Mr. Um was most distressed. The boys, he said, had got out of hand. He hoped that he might start another troop later. I decided that it would have to be a lot later and not in my town. Several months passed before I heard of him again and then it was after he had started a riot. A Korean judge gave him five years in jail, a fine of two million yen.

A native judge came to me one day to seek advice about a case that was coming up in his court. The mayor always had been the big boss of the town and had "instructed" the courts. This judge on the following day was to try a particularly repulsive character who had caused us all a lot of trouble.

"What shall I do?" His Honor asked.

"I wish you could give him five years in jail!" I said. "However, you will have to decide this case on its merits. You'll have to give the man a fair trial and make your decision on the evidence. You understand that, don't you?"

"Oh, yes, Colonel-Mayor," he bowed. "It is as you direct. A fair trial. A decision based on the evidence. He will get five years."

Korea, of course, was full of traditions that have no place in any modern democratic state. For years the citizens had come to the mayor with all their problems, even the most personal of them, and he would settle them—often for a price. Every day they swarmed into my office.

I remember, for example, the

young fellow, dressed in his native best, who doggedly waited for me at the door till I had finished a long committee meeting. Then, almost on his knees, he begged, "Mister Colonel-Mayor! Please, sir, I desire to marry my cousin. I beg your permission."

He got it. I hope they're happy.

Also I remember a rich Korean who owned banks and department stores, was a pillar of the community. But we soon found that he was a crook. Afraid I might try to send him to jail, he sent emissaries to argue with me. I wouldn't talk with them.

Then one evening when I went home I found I had guests. One of the big businessman's secretaries bowed low. Behind him stood the most beautiful woman I'd ever seen.

"My master sends you kindest regards and this precious gift," the secretary said, bowing again. "She is yours. . . ."

"Wait a minute!" I said.

The Korean held up his hands.

"Mister Colonel-Mayor does not comprehend. My master has bought this woman, after diligent search. He has paid cash. Now he presents her to you."

After I'd got him and the beautiful present out of the house I went to members of the assembly and suggested that they prohibit the buying and selling of women. They hurriedly introduced and passed a bill making it illegal to "sell any female"—and did that cause a rumpus! My office was crowded in the morning. The chicken, sheep and cattle industry was crushed and it was all my fault. Hadn't I said that

the sale of females should be stopped? Weren't cows and hen females?

Before the day passed the assembly amended the law to specify "female persons," and everyone apparently was happy.

The ladies themselves were particularly enthusiastic at being recognized as persons rather than chattels. Suffrage came to them at the same moment it came to the men who for so long had been their masters. Fifty-two per cent of the voters in the first election were women. There was one woman in particular, Mrs. Ough Sung Sil, who in her girlhood had been befriended by missionaries, had gone to college in the United States. She proved to be one of democracy's staunchest friends.

### Women Organize Clinics

She was standing beside me in my window at the city hall one afternoon when thousands of women were converging with their babies on the one clinic we had set up.

"Some of those mothers," she said, "have carried their children twenty miles. If we only could have other clinics!"

"Who would run them?" I asked.

"The women of Seoul," she said.

I tossed her suggestion right back at her and she began to organize women's clubs. She spotted them all over town and each club sponsored a clinic for its neighborhood. Before she was through 300 clubs were teaching sanitation, cooking, sewing and child care to the million women of the city.

Before I was thrust into that job in Seoul I'd never seen a city char-

ter. I knew that there were such things but did not have the remotest idea of what a charter looked like. What's more, Seoul never had a charter in all its long history. Now it needed one and it was up to me to write it.

Members of the National Municipal League probably would consider it a strange document and I'm sure that any resemblance to the *Model City Charter* was only coincidental. I did happen to have a young man on my staff who was a lawyer. He knew how to write up a document with "whereas" and that sort of thing in it. So he took the basic ideas I gave him and whipped it into shape. All I can say for it is that it worked.

Ideologies, however, were of less hour-to-hour concern than such mundane matters as water supply. We had to rebuild it fast and had to chlorinate at the pumping plants. GIs handled the chlorine and everything went well. Then, thinking that it was time for the Koreans to keep their own water pure, we taught the pumphouse crews and pulled off the GIs. At once the water became dangerously contaminated. We put the GIs back and the chlorine flowed again. After several such attempts I called the leaders of the workers together.

"It's this way," a spokesman for the men said. "For a thousand years we have known one thing. All life flows to men from the pure, clear water. If you mix other things with the water it no longer is pure

and clear and the people will die."

I talked fast. Far from spoiling the water, I explained, the chlorine took out all the things that kept it from being clear and pure. That night they poured ten times too much chlorine into the mains. Chlorine at once became one of my greatest problems. The tests often showed that we had a thousand times too much and the water tasted and smelled like a chemical plant. When you once convince a Korean he's hard to unconvince.

### Democracy Works

I think we succeeded in what we were trying to do—encourage self-government, Korean style, in Seoul. Many Americans shook their heads. They wanted perfection. But I look back on my three years as mayor with much satisfaction. I think that the United States failed badly in one respect — and not only in Seoul.

Some civilian administrators and a few army officers, sent out to help a beaten and helpless people, act disgracefully. They play the black market, they get drunk, they make us ashamed to face the people we are trying to teach. It takes only a few to discredit the entire occupation.

In spite of all obstacles we were able to convince the people of Seoul that democracy is the best of all governments. We did leave democracy functioning—not in all respects American democracy but democracy Korean style. It's the kind of government they want.

# One War We Are Losing

*Winning converts to our way of thinking, regardless of cost, held more vital to safety than victory in combat*

By **GEORGE H. GALLUP\***

**I**F ONE were to make a careful study of the opinions of the inhabitants of this globe, I am sure he would come inevitably to the conclusion that, in the present war of ideas, the United States is losing badly. Only the famous remark of Vinegar Joe Stillwell adequately describes the situation. In the worldwide struggle to sell our ideals and ideas "we've taken a hell of a beating."

Compare our position today with Russia's. How many nations of the world are willing to send their troops into a war against Russia or her satellites merely at our bidding and without the support of our own armed forces? How many millions of fanatics do we have on our side—ready and willing to die to advance our cause in all nations of the world? How many hundreds of millions of people in Asia and in Europe passionately tie their hopes of a better life to democracy?

The most important struggle during the next fifty to one hundred years will be the struggle to win the minds of men throughout the world.

Suppose we were to succeed in liberating the satellite nations and, as a consequence, insisted upon their setting up democratic election ma-

chinery. What do we do if the people of these nations take full advantage of our democratic processes and promptly vote in a communist regime?

Think of the nasty situation we might find ourselves in some day if governments of nations important to us manage to stay in office only by means of the economic aid which we provide. What a temptation to demand help on every conceivable occasion—with the constant threat that unless we do give and give generously that nation will surely go communist?

The worst folly is to assume that everywhere in the world the superiority of our system of government and our way of life have been clearly established. The truth is that many people in countries allied to us in Western Europe see little advantage in democracy as opposed to communism, certainly not enough to warrant fighting to save their homelands from communist domination.

An American reporter, in a dispatch from Korea, told this story. One Korean had asked another about the importance of a United Nations victory in his country. The reply was that if you are a blade of grass it makes little difference whether you are eaten by a cow or by a horse. In this Korean's mind—and in the minds of millions more—it makes little difference who wins.

Another type of self-delusion is

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\*Dr. Gallup, Council member of the National Municipal League, is director of the American Institute of Public Opinion. This article is his address before the League's National Conference on Government, Buffalo, November 22, 1950.

that the world judges us solely by our actions. Since actions are supposed to speak louder than words, followers of this theory hold that we need do little more to win the support of mankind than to carry on in our accustomed way. Perhaps in an ideal world—a world in which every person is well educated, a world in which the press and radio are absolutely free to report fully and objectively all sides of every case to all people, a world in which men search constantly for truth—this would be the case. Unfortunately, this kind of world seems pretty far off. Meanwhile we find that such simple and generous acts as the Marshall aid plan become so distorted by Russian propaganda that even many of our European friends think we are glad to appropriate this money for the purely selfish reason of building up and monopolizing foreign trade.

### New Concept Needed

What do we do about this situation? First, we must develop a wholly new concept of the vital importance of this goal of winning the minds of men.

Prime Minister Nehru of India, in a recent interview, singled out one of our basic weaknesses. He said that in dealing with world problems people of the United States were inclined to think only in terms of armed force or in terms of money. To put it more bluntly and less diplomatically, we try to get our way by threats and bribes. In Nehru's opinion, we have overlooked the natural aspirations of people in other areas of the world and we have ne-

glected to give them a better understanding of our own point of view. In short, we have neglected the route of reason and persuasion.

It is true that this country has begun to recognize the necessity of selling our point of view to the world and, in fact, the last Congress increased the appropriation for our international information program to one hundred million dollars.

That sum may seem like a lot of money but in my opinion no successful business man in this country would undertake to carry out such a program as is needed to offset Russian efforts with an appropriation of less than five billion dollars.

Do you know anyone in this country who would contract to tell hundreds of millions of people in Europe and Asia the story of democracy—as often and as effectively as the communists tell their story—for a lesser amount?

Is there any one in this country who, for a lesser sum, would agree to reach the millions of people of Western Europe who are either communists or communist-inclined with a daily message effective enough to offset the personal missionary efforts of five to ten million party workers and to counteract the influence of scores of communist-owned and controlled newspapers?

I have no criticism whatsoever to make of our present information program, and specifically of the Voice of America. In fact, I know of no department of our government which has spent its funds more intelligently and frugally. Edward Barrett is doing a fine job. The trouble is that we have given our information

section an assignment which is impossible with the funds available. Figuratively speaking, we have asked this department to convert millions of people to our point of view by sending out penny postcards of the Brooklyn Bridge. We have sent out forces into this new type of warfare armed only with pea-shooters and BB guns.

If the job could be done as easily and as inexpensively as we have assumed, then a lot of hard boiled American business leaders have been squandering hundreds of millions of dollars on advertising. If any person in this nation can sell products or ideas anywhere in the world for substantially less than the great companies of this country have been spending, then fame and fortune await him.

#### **Excel Communists' Efforts**

In the field of military operations we try to equal or to excel the fire power of the enemy. That is the safest formula, in my opinion, for winning the war of ideas. We must equal and excel the efforts of the communists. We must reach more people, more often, and more persuasively than our enemies.

At this point you—and a few senators—may well say: "Yes, but where do we get the five billion dollars. The taxpayers of the nation are already overburdened and the worst is yet to come." There is certainly no denying this fact. Yet, I should like to be so bold as to suggest that the five billion dollars should come out of our present economic aid program and from our defense budget.

I believe that, after certain minimum requirements are met in our defense program, the safety and future of this nation can be ensured to a greater extent by winning converts to our way of thinking than by adding to our stock of armaments. By the same line of reasoning I believe that after we have given certain minimum amount of economic aid to other nations, additional amounts will not return the same increment of good will to us or strengthen our cause as much as the same amount of money spent in winning the minds of the people of these nations.

I am not advocating direct help or subsidies. Give a Hottentot a quart of milk and the first day he is grateful. The second day he begins to question your motives. The third day he says you are stingy and you should give him two quarts. The fourth day—or the 40th—when you can no longer afford to give him any milk, he says you are a liar and a welsher because you promised to give him milk the rest of his life.

Certain help in the way of machinery, tools and technological aid may be absolutely essential to bolster up a flagging economy, or food may be required in a period of famine, but nothing more, in my opinion, should be given or promised in the way of economic subsidies. Proceeding that this is not necessary is to be found in Russia's policies today. Russia has sold millions of people her doctrines—yet Russia usually takes away goods and products from nations she overwhelms. Certainly Russia does not follow the policy of giving substantial aid to those

nations which come under her domination.

How should the five billion dollars be spent?

May I repeat that the colossal task of winning over the world to our way of thinking is so important—and will require so many years and so much effort—that a new department in our defense setup should be created. It might be called the department of world relations and it should be staffed with the best brains of the country drawn from the fields of publishing, broadcasting, public relations and advertising.

Our program must be based upon truth. Herr Goebbels — and his many imitators in Russia today—have shown that big lies constantly repeated eventually come to be accepted. But truth, repeated as constantly, can be even more convincing and devastating.

The art of persuasion has never changed. Success grows out of a complete understanding of the hopes and aspirations of the people one tries to influence and the sympathetic desire to aid these people in reaching these goals.

Nothing is more boring than to talk about oneself—a sin which we have committed too often in our information program in recent years. The typical person—be he an illiterate peasant or a member of the intelligentsia—has usually one question only to ask: "What's in it for me?"

That is the question which we must answer.

Here is a peasant in Italy, a farm worker in France, an impoverished and hungry native of China—all of

whom have been offered land and a better way of life if they turn communist.

How do we win in this competition? Certainly we won't get very far by telling these poverty stricken people and the hundreds of millions like them that life in America is wonderful—that workers here own cars, homes, refrigerators, television sets and everything else. Their answer is likely to be: "So what? How do we get to America and what do we do to get these things when we get there?"

### Telling the Story

No, our problem is to show how democracy and our form of economy actually will raise the standard of living in their own country; and how, along with a higher standard of living, they can enjoy the freedoms which man has fought to gain over the centuries and which would be denied under communism.

To tell this story to the great masses of people of the world we must use every means of communication. Especially we must use those media which are best suited to reach the illiterate because it is this group which has proved to be most susceptible to communist propaganda the world over.

A friend of mine who was stationed in Iran during the war told me this story of Russian propaganda efforts in that country. He told about the Russian mobile motion picture units which toured the country showing the peasants how Russia would improve their standard of living. The motion pictures showed how agricultural practices in Iran

could be improved, how the wonderful farm machinery made in Russia would reduce the labor of the farmer, how the building of dams would increase greatly the areas of the country which could be put into crops. The effect would be to improve the lot of all the people of Iran.

Can you imagine an approach more effective than this in winning converts to communism?

Motion pictures obviously should play a great part in our selling program. We should produce pictures to show how the advances made in this country can be utilized in other nations. More important still pictures can show how the aspirations of other nations parallel our own. The Garibaldis, Masaryks, the Sun Yat Sens all got their inspiration from this land of ours. The revolution that began in the early days of this country is the only real and lasting one in the world. Communism, as is often pointed out, is merely a counter-revolution.

Motion pictures are needed to counteract communist propaganda. People need to know what the technique of the big lie is and what a world dominated by the Russians would really be like and the most effective way to do this is by way of motion pictures.

I believe we should provide picture books, and many of the text books for the children of the world—not only to make certain that the youth of all nations is not indoctrinated by Russian philosophy but to share our knowledge with the people of the world and to make certain that our ideals are known to everyone. If the Chinese communists have

found that comic books are effective in spreading Russian propaganda, then we should make certain that we distribute far more, and far better, comic strips to tell our story.

We should support newspapers throughout the world which daily give the truth about world events and which present our point of view. How else can the people of many countries ever achieve any understanding of our point of view in world affairs. The communists have scores of newspapers in the highly populated areas of the world. Can we afford to overlook their influence on large segments of the population of these areas?

We should encircle the globe with a radio network which will give everyone who chooses to listen—even the people inside Russia and the satellite nations—an opportunity to hear our side of the case. And if people do not own receiving sets, then we should do everything we can to see that they have them.

#### **Teach Students, Leaders**

We must bring students and leaders to this country by the tens of thousands to let them see for themselves what we think and how we live. Likewise we must send thousands of teachers and technologists abroad to make certain that people understand our willingness to help them.

All of this may sound like a very ambitious program. But dare we undertake less?

Do we dare let Russia continue to tell the world that she alone wants peace and that we want war?

(Continued on page 62)

# Tax Rates of American Cities

*Assessed valuations and property tax rates for 1950 show no appreciable increase for first time since World War II.*

By BUREAU OF GOVERNMENTAL RESEARCH (DETROIT)\*

THE year 1950 produced a leveling off of the upward trend in property tax rates and assessed valuations which has characterized the postwar years. The total assessed valuation of 232 cities, reporting for each year 1946 through 1950, has increased 21.4 per cent during the last five years. The greatest increase during the period was 11.3 per cent in 1947, a continuation of a rising trend of the immediately preceding years. The increase for 1950, however, was only 2.2 per cent. The average unadjusted tax rate also shows only a negligible increase for 1950.

Table I, which is continued from last year, shows the annual change in the total assessed valuations, the average unadjusted tax rates and the average adjusted tax rates for the group of 232 cities. This is the first year in this period in which there has not been a sizeable increase of either the assessed valuation or the tax rates.

An increase in either tax rates or assessed valuations produces an increase in the money available for city expenses. The absence this year of any appreciable increase in

either means that little increase in the cost of local government is being supported by the property tax.

This may be the result of greater use of other forms of local taxation such as payroll taxes, licenses or amusement taxes and possibly may be coupled with an expansion of state aid to local units. If the latter is the case, it inevitably carries with it a lessened control by local residents of the activities of local government.

Per capita assessed valuations for 1940 and 1950 are given in Table II. The increase in the total assessed valuation, which has been reported in studies of this and the several preceding years, has been greater than the population increase of the cities. Each group of cities shows a higher per capita assessed valuation in 1950 than it had a decade ago. Groups I and VI have the greatest increases—30 per cent and 34 per cent respectively—in per capita assessed valuations. Group II was lowest with a 6 per cent increase. The per capita assessed valuation for cities in excess of 30,000 population rose 24 per cent in the ten-year period.

There was a 1.8 per cent increase reported by a total of 284 cities in average assessed valuation from last year (see Table III). Group III was highest with a 6.5 per cent increase, while Groups I and II were lowest with 1.1 per cent and 2.1 per cent respectively.

\*The following Lent D. Upson Fellows in public administration compiled and tabulated the data in this article as part of their field training with the Bureau of Governmental Research, Detroit, under the supervision of the Bureau staff: Edmund G. Ahrens, Herbert N. Jasper, Alan F. Kiepper, Julian Grant Martin and Arthur M. Wischart.

### Tax Rates

Unadjusted rates per thousand dollar valuation rose by less than 2 per cent for the 256 cities reporting both in 1949 and 1950. The average increase amounted to only 67 cents (see Table IV). Each group of cities had an increase in unadjusted rates with the exception of Group II which showed an average decrease of fifteen cents or about three-tenths of 1 per cent. The largest increases were \$1.02 in Group IV and \$1.30 in Group I.

### Adjusted Rates

The average adjusted tax rate for 1950 is lower than in 1949, but this does not represent a decrease in the real total of property taxation. The decrease of 10 per cent is due at least in part to the fact that the adjusted tax rate is based this year on the ratio of assessed valuation to "current market value" and not "true value." (See comments on tabulation.) The average adjusted tax

rates decreased in all except Group II. However, it should be noted, had it not been for the large decrease of \$10.72 in Philadelphia's adjusted tax rate, Group I also would have increased.

Adjusting tax rates to a 100 per cent basis by the use of the ratio of assessed valuation to current market value in place of true value provides only a rough comparison of 1950 figures with those of previous years. The new method for adjusting tax rates used in 1950 does, as it will in future years, provide a more valid comparison between cities of the property tax burden than have either unadjusted rates or rates adjusted on the basis of the ratio of assessed valuation to true value.

### Increase in School Rates

School rates increased slightly over last year in proportion to general municipal rates. With 241 cities reporting separate rates for school and city in both 1949 and 1950,

TABLE I

ANNUAL CHANGE IN ASSESSED VALUATION, UNADJUSTED AND ADJUSTED TAX RATES  
FOR 232 AMERICAN CITIES, 1946-1950<sup>a</sup>  
(Indicating per cent increase over preceding year)

	1946	1947	1948	1949	1950	Per Cent Increase 1946-1950
Total assessed valuation (in millions of dollars)	\$66,233	\$74,687 (11.3%)	\$78,482 (4.8)	\$82,492 (4.9)	\$84,308 (2.2)	21.4%
Average unadjusted tax rates	\$40.75	\$39.92 (-2.1%)	\$42.36 (5.7)	\$43.56 (2.8)	\$43.92 (.08)	7.2%
Average adjusted tax rate <sup>b</sup>	\$27.72	\$28.07 (1.2%)	\$29.18 (3.8)	\$29.29 (.04)	\$26.08 <sup>b</sup>	

<sup>a</sup>Tax information was reported for 342 cities this year. The number of cities included in the four summary tables varies according to the number reporting, in the years covered, the information with which the table deals.

<sup>b</sup>The figure for 1950 is based on the ratio of the assessed valuation to current market value and not to true value which has been used in the preceding years.

TABLE II  
PER CAPITA ASSESSED VALUATION IN 1940 AND 1950

Population Groupings <sup>a</sup>	1940			1950			% Increase Assessed
	Assessed Valuation (in thou.)	Population (in thou.)	Per Capita Assessed Valuation	Assessed Valuation (in thou.)	Population (in thou.)	Per Capita Assessed Valuation	
I	\$25,523,096	15,815	\$1,614	\$36,434,422	17,303	\$2,106	30
II	10,144,608	6,439	1,575	15,282,462	9,112	1,677	6
III	9,076,487	7,810	1,162	10,209,459	7,659	1,333	15
IV	8,839,251	7,645	1,156	13,972,034	9,469	1,476	28
V	7,293,827	6,019	1,212	12,529,937	8,185	1,531	26
VI	4,520,505	4,062	1,113	7,048,589	4,731	1,490	34
Total	65,397,774	47,790	1,368	95,476,903	56,459	1,691	24

<sup>a</sup>Census Bureau groupings are used in this table. Group I includes all cities of 1,000,000 and over; Group II, 500,000 to 1,000,000; Group III, 250,000 to 500,000; Group IV, 100,000 to 250,000; Group V, 50,000 to 100,000. Group VI is defined by the Bureau of Census to include cities between 25,000 and 50,000 population but in this study cities under 30,000 are not included. The 1950 census places many cities in different groups from those in which they were in 1940, although group limits remained the same. The figures for each population group include all cities within the limits of the group for the year cited.

the school rates were 99 per cent of the city rates last year and 99.8 per cent of the city rates this year. In both years Group II had the lowest ratio of school to city rates. Its ratio was only 42.8 per cent in 1949 and 47.6 in 1950. Group VI was high in both years with ratios of school to city rates of 113.8 and 115.5 per cent respectively.

While Group VI added 1.7 percentage points to its ratio, it had a

decrease in its rate for city purposes. The average unadjusted tax rate for all purposes for the cities in this group increased only six cents. The implication of the foregoing facts that taxes were being shifted from city to school purposes is supported by an examination of the tax rates for school and city purposes. With the exception of extraordinarily low figures for Group II, data indicate that the higher the population

TABLE III

COMPARISON OF AVERAGE ASSESSED VALUATION FOR 284 AMERICAN CITIES IN 1949 AND 1950 BY POPULATION GROUPINGS BASED ON PRELIMINARY FIGURES OF THE 1950 CENSUS

Population Groupings*	Number and Percentage of Cities Included		Average Assessed Valuation (in Millions of Dollars)		
			1949	1950	Per Cent Change
I	5	(100%)	\$7,207	\$7,287	1.1
II	13	(100%)	1,194	1,219	2.1
III	21	(100%)	460	490	6.5
IV	61	(90%)	219	223	1.8
V	97	(76%)	105	109	3.8
VI	87	(50%)	59	62	5.1
Total	284	(69%)	330	336	1.8

TABLE IV

COMPARISON OF AVERAGE UNADJUSTED AND ADJUSTED TAX RATES FOR 256 CITIES FOR 1949 AND 1950

Population Groupings*	Average Unadjusted Rates per \$1,000 Assessed Valuation		Average Adjusted Rates per \$1,000 Assessed Valuation	
	1949	1950	1949	1950
I	\$38.00	\$39.30	\$31.83	\$30.63
II	49.70	49.55	29.97	30.97
III	49.46	50.36	25.84	21.36
IV	45.31	46.33	29.37	29.23
V	42.43	43.24	28.56	25.22
VI	42.13	42.41	28.57	24.40
Total	43.77	44.44	28.65	25.92

\*1950 census figures and groupings are used in this table. See Table II (footnote a) for groupings.

of the cities the lower the ratio of school rate to city rate becomes.

Tax collections for 1950 were slightly better than those for the preceding year for a group of 100 cities reporting a percentage of taxes collected for both years. Reports for 1949 indicate an average of 96.82 per cent while this year's average is 96.87 per cent. The small increase is not significant, for percentages of collections in recent years have fluctuated within narrow limits.

#### **Current Market Value**

In previous years the questionnaires sent to cities asked for the ratio of assessed valuation to "true value." This year the ratio of assessed valuation to "current market value" was requested. True value is too often determined on different standards to be accurate. The shortages and restrictions of the war years, the boom and inflation of the postwar period and the present military uncertainty have made it difficult to establish a standard for the determination of the true value.

In the replies of preceding years use of various bases for the determination of true value has been indicated. These different bases decrease the validity for comparative purposes for the translation of the reported rates into what they would be if the assessments were made at 100 per cent value. Use of current market value as the base provides a common base for the estimates on which the adjusted tax rates are determined.

#### **Tabulation Explained**

The following comments should be considered by the reader when ex-

amining the tabulation and summary tables.

In this year's tabulation and summary tables preliminary census figures of 1950 are used except where otherwise indicated. The 1940 census rank is indicated in parentheses following the new number of each city based on the 1950 census grouping.

The figure reported in the tabulation as the assessed valuation is the total amount of assessment rolls certified for city taxes and includes both realty and personalty. Assessments of those classes of personal property and utilities which are not taxed at the general city rate are not included in the totals.

All rate figures reported are based on \$1,000 of assessed valuation. Many cities reported rates levied by special taxing units such as park, library, relief, sanitary and water supply districts. These rates have been included under the four general headings with footnotes to give the necessary breakdown and explanation. In this manner the total tax borne by property in a given city is reflected.

The estimated ratio of assessed value to current market value includes both the city and county ratios. In most cases the city and county ratios are identical because either one unit or the other does the assessing. In those cases where the city and county assessing separately have differed, the percentage reported is the weighted average of the two.

The figure listed as the adjusted tax rate shows what the tax rate would be if the ratio of assessed value to current market value were

100 per cent. The adjusted figure is derived by multiplying the total unadjusted tax rate by the reported city and/or county ratio.

The reader is cautioned against multiplying the assessed value by the total tax rate to derive the total tax levy for a city because of the varied ratios of assessment, the varied tax rates applying to real and personal property and the fact that special district taxes may affect only part of a city.

The tax rates reported in this study cannot be used as an accurate basis for comparing the governmental cost of one city with another. Tax rates by themselves do not indicate a quantitative or qualitative measure of municipal services. Consideration should also be given to the fact that in recent years many cities have received other forms of substantial income such as income and sales taxes, state aid, etc.

#### Acknowledgment

This is the 29th annual tabulation of tax rates of cities over 30,000 population. It has been made possible by the continued cooperation of city and county officials, bureaus of

municipal research, chambers of commerce and other organizations in the cities to which questionnaires were sent.

Last summer questionnaires were sent to the cities included in the study and to private organizations that have aided in the collection of data in preceding years to determine the usefulness of, and interest in, the study. Use of the report for work or study was indicated by more than 60 per cent of those replying to the question on that point. When asked if they were interested in the report as a matter of general information 143 of the 165 replying said they were. One hundred twenty-seven of 154 answering replied in the affirmative when asked if the study was of sufficient use and importance to be continued.

Every attempt has been made this year as in the past to prevent omissions and eliminate errors. It is hoped that any discovered, and such other comments as may be thought helpful, will be sent to the Bureau of Governmental Research, Detroit, Michigan.

(See following pages for tabulation by cities.)

# TAX RATES OF AMERICAN CITIES FOR 1950

Compiled by the Detroit Bureau of Governmental Research from Data Furnished by City Officials and Members of the Governmental Research Association

	City	Preliminary Census 1950	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per \$1,000 Assessed Valuation				Est. Ratio of Assessed Value to Current Market Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assess- ment
					City	School	County	State		
Group I										
Population 1,000,000 or over										
1	New York, N. Y. <sup>1</sup>	7,835,099	18,396,138,375	N	30.80	—	—	—	100	30.80
2	Chicago, Ill. <sup>2</sup>	3,606,436	8,075,604,288	23	17.12	11.98	3.40	—	100	32.50
3	Philadelphia, Pa. <sup>3</sup>	2,064,794	3,529,338,287	18	17.00	11.75	—	N	63	18.03
4	Los Angeles, Calif. <sup>4</sup>	1,957,692	2,480,144,170	21	17.86	23.04	24.40	N	50	32.65
5	Detroit, Mich. <sup>5</sup>	1,838,517	3,953,197,530	31	21.19	11.90	6.07	N	—	—
Group II										
Population 500,000 to 1,000,000										
6	Baltimore, Md. <sup>6</sup>	940,205	1,784,066,641	15	28.80	—	N	1.24	100	30.04
7	Cleveland, Ohio	905,636	1,734,380,643	27	17.50	11.00	4.20	—	100	32.70
8	St. Louis, Mo.	852,623	1,265,850,970	16	17.70	9.10	—	.60	100	27.40
9	Washington, D. C. <sup>7</sup>	797,670	1,938,826,408	16	—	—	N	N	70	15.05
10	Boston, Mass.	790,863	1,567,500,000	9	41.83	15.81	3.34	2.02	100	63.00
11	San Francisco, Calif. <sup>8</sup>	760,753	1,061,732,401	21	47.27	15.63	—	N	54	31.45
12	Pittsburgh, Pa. <sup>9</sup>	673,763	989,794,310	N	19.84	11.75	10.88	—	50	22.93
13	Milwaukee, Wis. <sup>10</sup>	632,651	1,160,750,840	22	16.67	14.02	12.90	.28	69	30.19
14	Houston, Texas <sup>#</sup>	594,321	768,866,360	38	19.75	12.70	12.90	7.20	24†	12.63
15	Buffalo, N. Y. <sup>11</sup>	577,393	984,109,195	N	23.85	6.96	14.30	—	95	42.86

N = None.  
 — = Figures or breakdown not available.  
 # = Data applies to 1949 tax year.  
 \* = These cities reported different assessment ratios for the city and the county. The figure shown is the weighted average (to the nearest integer) of the several ratios.  
 \* = The reported estimate is on some base other than current market value.  
 () = The number in parenthesis indicates position of city in previous tabulations based on 1940 census figures. If no number is given in the parenthesis the position of the city is unchanged. Where "(new)" is reported this is the first year the city has been included in the study.  
 See also state notes at end of tabulation.  
<sup>1</sup>New York. The equalization rates as per the report of the New York State Tax Commission for 1950-51 are as follows: Manhattan, 100%; The Bronx, 96%; Brooklyn, 98%; Queens, 93%; Richmond, 96%; Chicago. City rate includes \$3.12 park district, \$2.90 sanitary district, \$.38 forest preserve district.  
<sup>2</sup>Philadelphia. City and county are consolidated. Personality rate is \$4 per thousand.  
<sup>3</sup>Buffalo. City rate includes \$.91 Buffalo Sewer Authority rate.  
<sup>4</sup>Los Angeles. County rate includes \$.95 flood control (levied on land and improvements only) and \$.10 metropolitan water district.  
<sup>5</sup>Detroit. City rate includes \$.66 library rate.  
<sup>6</sup>Baltimore. There is no county government in Baltimore. No separate levy for schools. Budget appropriations for schools (exclusive of employees' pensions and debt service) are about 23% of total levy of general funds. Assessed value does not include shares of banks and trust companies, \$69,562,400, taxed at the fixed rate of 1%, and \$393,000 deposits in savings banks taxed at fixed rate of 1.875 mills, \$80,420,000 of certain securities owned by a railroad utility taxed at fixed rate of 3 mills.  
<sup>7</sup>Washington. Rate shown is for real estate. Adjusted personality rate is \$14 per thousand.  
<sup>8</sup>San Francisco. Assessed value does not include solvent credits of \$496,181,500 taxed at \$1 per thousand. City and county governments are combined.  
<sup>9</sup>Pittsburgh. City rate is an average rate, determined by dividing total taxes levied by total assessed valuation.  
<sup>10</sup>Milwaukee. City rate includes \$.36 metropolitan sewerage area rate.  
<sup>11</sup>Buffalo. City rate includes \$.91 Buffalo Sewer Authority rate.

	Preliminary Census 1950	Assessed Value	Per Cent Personality	Actual Tax Rate as Levied per \$1,000 Assessed Valuation				Est. Ratio of Assessed Value to Current Market Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment
				City	School	County	State		
16 (15)	New Orleans, La. <sup>12</sup>	567,257	34	23.78	10.00	—	5.75	39.53	39.53
17 (16)	Minneapolis, Minn. <sup>13</sup>	517,277	28	77.85	33.25	27.82	8.08	147.00	49.98
18 (17)	Cincinnati, Ohio <sup>14</sup>	500,510	23	11.72	11.09	3.29	—	26.10	13.05
<b>Group III</b>									
<b>Population 250,000 to 500,000</b>									
19 (22)	Seattle, Wash. <sup>15</sup>	462,440	30	20.40	12.50	14.40	2.10	49.40	22.23
20 (19)	Kansas City, Mo. <sup>16</sup>	453,290	35	14.80	16.80	7.10	.60	39.30	13.76
21 (18)	Newark, N. J.	437,857	26	37.50	21.70	9.20	—	68.40	41.04
22 (31)	Dallas, Texas	432,927	37	18.50	12.30	8.60	7.20	46.60	31.35
23 (20)	Indianapolis, Ind. <sup>17</sup>	424,683	36	20.48	14.30	7.84	1.50	44.12	14.35
24 (42)	Denver, Colo. <sup>18</sup>	412,856	42	21.60	25.00	—	3.86	50.46	13.24
25 (36)	San Antonio, Texas <sup>19</sup>	406,811	27	20.20	10.60	8.80	7.20	46.80	17.66
26 (32)	Memphis, Tenn.	394,012	16	11.50	6.50	9.70	.80	28.50	18.60
27 (29)	Oakland, Calif. <sup>20</sup>	380,576	15	26.20	24.78	24.72	N	75.70	70.71
28 (26)	Columbus, Ohio	374,770	22	5.90	11.10	3.00	—	20.00	17.41
29 (27)	Portland, Ore. <sup>21</sup>	371,011	23	17.90	20.30	13.30	—	51.50	7.00
30 (25)	Louisville, Ky. <sup>22</sup>	367,359	17	15.00	14.70	5.00	.50	35.20	31.42
31 (23)	Rochester, N. Y.	331,252	N	18.99	11.09	13.38	—	43.46	17.60
32 (28)	Atlanta, Ga. <sup>23</sup>	327,090	45	16.00	—	—	5.00	44.50	96
33 (43)	San Diego, Calif. <sup>24</sup>	321,485	13	19.50	23.60	26.20	N	69.30	41.72
34 (33)	St. Paul, Minn. <sup>25</sup>	309,474	30	34.63	24.25	32.24	8.08	119.20	21.57
35 (34)	Toledo, Ohio <sup>26</sup>	301,358	25	3.45	12.58	3.97	—	20.00	34.26
36 (30)	Jersey City, N. J.	300,447	14	34.94	21.69	16.58	—	73.21	17.88

See also state notes at end of tabulation.

<sup>12</sup>New Orleans. City rate includes \$5.50 Orleans Levee Board, \$10.20 bond redemption (adjusted, actually levied on 85% of assessed value), and \$8.08 city rate (adjusted, also levied on 85% assessed value).

<sup>13</sup>Minneapolis. City rate includes \$.20 district housing authority rate. County rate includes \$.55 district airport commission debt rate. State rate of \$.08 is for non-homestead property; homestead rate is \$.11.

<sup>14</sup>Cincinnati. County rate includes \$1.03 parks and T.B. hospital rate.

<sup>15</sup>Seattle. County rate includes \$3.06 Port of Seattle rate.

<sup>16</sup>Kansas City. Intangibles are state assessed and a .4% tax on the annual yield of such intangibles is collected by the state and returned only to political subdivisions. A special tax of \$.250 per \$1,000 on land is levied for maintenance of parks and boulevards.

<sup>17</sup>Indianapolis. County rate includes \$1.54 township poor relief rate. <sup>18</sup>Denver. City and county are consolidated. City rate includes \$.21 special levies for parks, mountain park, bond service, pensions

and public welfare.

<sup>19</sup>San Antonio. The school rate does not include rates for a number of independent school districts within the bounds and limits of San Antonio. County rate includes \$.80 Junior College District rate.

<sup>20</sup>Oakland. County rate includes \$.60 water and sewer districts and \$.72 park, mosquito abatement and flood control districts rates.

<sup>21</sup>Portland. County rate includes \$.80 Port of Portland rate. <sup>22</sup>Louisville. Assessed value does not include \$34,388,965 for banks, \$36,574,764 for whiskey, \$8,553,147 for unmanufactured products, and \$1,364,728 for exempt manufacturers which are taxed at special rates.

<sup>23</sup>Atlanta. County assesses city real estate for county purposes at 70% of city assessments.

<sup>24</sup>San Diego. County rate includes \$1 County Water Authority rate.

<sup>25</sup>St. Paul. City rate includes \$.97 housing and redevelopment rate. County rate includes \$.55 metropolitan airport bonds rate. State rate of \$.08 is for non-homestead property; homestead rate is \$.11.

<sup>26</sup>Toledo. Intangible personality taxed on basis of 2% of net yield.

	City	Preliminary Census 1950	Assessed Value	Per Cent Personality	Actual Tax Rate as Levied per \$1,000 Assessed Valuation				Est. Ratio of Assessed Value to Current Market Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assess- ment
					City	School	County	State		
37 (35)	Birmingham, Ala. <sup>27</sup>	298,720	290,000,000	23	11.50	6.50	11.50	6.50	40	14.40
38 (47)	Fort Worth, Texas <sup>28</sup>	277,047	390,935,130	28	16.70	11.00	12.00	4.20	33†	14.32
39 (38)	Akron, Ohio	273,189	422,000,000	25	12.49	14.11	3.58	—	32	9.81
<b>Group IV</b>										
<b>Population 100,000 to 250,000</b>										
40 (37)	Providence, R. I.	247,700	802,332,573	44	28.00	—	N	—	70	19.60
41 (39)	Omaha, Neb. <sup>29</sup>	247,408	332,921,181	39	14.50	18.50	4.59	8.16	45.75	32.03
42 (49)	Miami, Fla. <sup>30</sup>	246,983	502,804,780	18	22.35	13.10	11.00	—	100	46.60
43 (54)	Long Beach, Calif. <sup>31</sup>	244,072	361,496,120	19	10.06	25.11	25.92	N	61.09	30.55
44 (40)	Dayton, Ohio	243,108	443,406,160	32	8.50	13.10	3.20	2.20	25.00	7.50
45 (42)	Oklahoma City, Okla.	242,450	163,964,308	23	13.94	33.54	7.23	N	54.71	19.15
46 (45)	Richmond, Va. <sup>32</sup>	229,906	479,942,836	15	22.00	—	—	—	22.00	15.40
47 (41)	Syracuse, N. Y. <sup>33</sup>	220,067	356,820,559	N	27.96	—	15.00	—	42.96	32.22
48 (44)	Worcester, Mass.	201,885	310,624,200	7	35.79	11.27	1.68	.06	48.80	36.60
49 (48)	Jacksonville, Fla. <sup>34</sup>	198,880	183,656,360	25	15.00	18.05	16.85	—	49.90	49.90
50 (61)	Norfolk, Va. <sup>36</sup>	188,601	238,433,322	18	27.00	—	N	—	27.00	18.00
51 (58)	Salt Lake City, Utah <sup>36</sup>	181,718	191,330,803	25	19.50	17.85	10.40	8.05	55.80	11.16
52 (63)	Tulsa, Okla. <sup>37</sup>	180,586	172,782,588	23	14.92	22.56	10.49	N	47.97	35
53 (46)	Honolulu, T. H.	179,358	249,670,074	N	33.06	—	—	N	33.06	16.79
54 (52)	Hartford, Conn. <sup>37</sup>	177,073	454,340,374	27	24.14	12.53	.83	—	37.50	11.02
55 (56)	Des Moines, Iowa <sup>38</sup>	176,954	169,937,431	22	27.14	35.93	14.56	N	76.73	37.50
56 (53)	Grand Rapids, Mich. <sup>39</sup>	175,647	290,705,540	28	10.15	10.50	5.50	N	26.15	75*
57 (51)	Nashville, Tenn. <sup>40</sup>	173,359	240,294,171	37	17.50	5.50	—	—	23.00	19.61
58 (50)	Youngstown, Ohio <sup>4</sup>	167,554	325,882,468	21	6.50	10.90	3.20	—	20.60	11.50

See also state notes at end of tabulation.

<sup>27</sup>Birmingham. Assessed value and personality percentages are approximations.

<sup>28</sup>Fort Worth. County rate includes \$3.20 water district rate.

<sup>29</sup>Omaha. City rate includes \$1 Municipal University and metropolitan utilities district rates.

<sup>30</sup>Miami. City and school rates vary according to district; figures shown are averages.

<sup>31</sup>Long Beach. County rate includes \$1.95 county flood control district, \$3.10 metropolitan water district, and \$1.52 sanitation district rates.

<sup>32</sup>Richmond. In addition to assessed value shown, is \$27,269,477 assessed value of taxable machinery for manufacturing taxed at a rate of \$10 per thousand. City rate includes school rate.

<sup>33</sup>Syracuse. City rate includes school rate.

<sup>34</sup>Jacksonville. County rate includes \$1.10 navigation district and

\$30 air base authority rates.

<sup>35</sup>Norfolk. City rate includes school rate. Personality does not include \$3,440,000 machinery taxed at \$10 per thousand.

<sup>36</sup>Salt Lake City. County rate includes \$30 mosquito abatement district and \$1 metropolitan water district rates.

<sup>37</sup>Hartford. City rate includes \$1.13 metropolitan district tax.

<sup>38</sup>Des Moines. City rate includes \$73 special garbage levy, \$49 metropolitan light levy, and \$12.22 city road levy. Total assessed value does not include \$93,235,229 money and credits taxed at \$5 per thousand, \$4,089,088 building and loan shares taxed at \$1 per thousand, or grain which is taxed at ¼ mill per bushel.

<sup>39</sup>Grand Rapids. County rate includes \$1 public airport improvement assessment which will be terminated in two years.

<sup>40</sup>Nashville. City rate includes \$21.5 park and pensions rate.

<sup>41</sup>Youngstown. City rate includes \$1.10 town rate and \$1 Mahoning Valley Sanitary District rate.

	City	Preliminary Census 1950	Assessed Value	Per Cent Personality	Actual Tax Rate as Levied per \$1,000 Assessed Valuation				Est. Ratio of Assessed Value to Current Market Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessed Value
					City	School	County	State		
59	(75) Wichita, Kans. <sup>48</sup>	166,306	197,193,886	26	18.11	19.44	11.88	1.67	51.10	19.16
60	(55) New Haven, Conn.	163,344	365,038,253	27	20.22	11.19	.59	—	32.00	24.00
61	(57) Flint, Mich. <sup>48</sup>	162,800	307,838,420	23	10.68	11.61	6.00	N	28.29	27.18
62	(59) Springfield, Mass.	162,601	289,876,955	10	26.47	15.76	2.67	.10	45.00	—
63	(69) Spokane, Wash.	160,484	127,373,400	29	17.25	11.50	10.32	2.18	41.25	20.63
64	(60) Bridgeport, Conn. <sup>44</sup>	159,352	344,089,915	37	23.06	8.62	.22	—	31.90	31.90
65	(62) Yonkers, N. Y. <sup>46</sup>	152,533	316,072,640	N	18.07	11.05	7.75	—	36.87	36.87
66	(83) Tacoma, Wash. <sup>46</sup>	142,975	87,253,150	32	20.02	32.30	16.10	2.13	70.55	—
67	(65) Paterson, N. J.	139,423	184,012,059	10	21.11	21.73	8.83	—	51.67	51.67
68	(86) Sacramento, Calif. <sup>47</sup>	135,761	190,794,380	23	18.80	23.60	61.90	N	61.90	53.83
69	(86) Albany, N. Y. <sup>47a</sup>	134,382	271,668,940	N	21.29	8.51	14.10	—	43.90	40.83
70	(92) Charlotte, N. C. <sup>48</sup>	133,219	199,860,820	36	14.90	4.80	10.00	—	29.70	19.80
71	Fort Wayne, Ind. <sup>48a</sup>	132,840	210,000,000	29	17.80	12.60	8.10	1.50	40.00	13.33
72	(77) Gary, Ind. <sup>49</sup>	132,496	160,680,310	44	26.50	24.60	7.80	1.50	60.40	30.12
73	(102) Austin, Texas	131,964	152,124,930 <sup>†</sup>	21 <sup>†</sup>	13.80 <sup>†</sup>	13.70 <sup>†</sup>	9.00	7.20	43.70	33 <sup>†</sup>
74	(67) Chattanooga, Tenn.	130,333	146,000,000	—	25.00	—	—	—	25.00	14.24
75	(73) Erie, Pa.	130,125	153,658,000	N	16.00	18.50	10.00	—	55	13.75
76	(99) El Paso, Texas <sup>†</sup>	130,003	147,215,750	29	17.50	13.50	10.50	7.20	44.50	29.15
77	(70) Kansas City, Kansas	129,583	91,646,760	30	25.25	25.04	12.50	1.74	48.70	13.87
78	(68) Trenton, N. J.	127,867	164,907,215	19	23.00	23.60	11.40	—	64.53	28 <sup>†</sup>
79	(119) Mobile, Ala.	127,151	95,459,662	32	7.50	9.00	12.50	6.50	58.00	15
80	(95) Shreveport, La.	125,506	161,589,333	36	18.50	12.25	2.75	5.75	35.50	60
81	(292) Baton Rouge, La.	123,957	Not reported	N	—	—	—	—	39.25	35
82	(64) Scranton, Pa. <sup>50</sup>	124,747	97,720,544	N	24.84	22.50	14.00	N	61.34	26.16
83	(72) Camden, N. J.	124,543	145,279,992	16	25.88	19.63	14.09	—	48.70	13.87
84	(78) Knoxville, Tenn.	124,183	168,963,115	25	17.20	9.20	20.50	—	59.60	9.68
85	Tampa, Fla. <sup>51</sup>	124,073	201,085,437	21	20.80	18.60	16.20	—	51 <sup>†</sup>	34.80

See also state notes at end of tabulation.

<sup>48</sup>Wichita. City rate includes \$3.21 Municipal University rate. Assessed value does not include utility valuations in the amount of \$15,720,326, for which no breakdown into realty and personality is available.

<sup>49</sup>Flint. School rate includes \$.55 library operation rate. City rate includes \$.75 welfare and \$.26 debt (including school debt service) rates.

<sup>50</sup>Yonkers. City rate includes \$.67 debt service rate (other than water and education).

<sup>51</sup>Tacoma. County rate includes \$3.35 port district and \$.27 metropolitan park district rates.

<sup>52</sup>Sacramento. County rate includes \$.30 Sacto-Yolo mosquito abatement, \$.50 Sacto-Yolo port district, and \$.40 American River flood

<sup>47a</sup>Albany. Assessed value does not include an additional \$1,359,749 assessment of pension exempt property.

<sup>48</sup>Charlotte. Figures on assessed valuation not final. City rate includes \$.70 parks and recreation rate.

<sup>49</sup>Fort Wayne. City rate includes \$.10 township and \$.16 library rates. County rate includes \$.260 poor relief rate. Assessed value is estimated.

<sup>50</sup>Gary. City rate includes \$.183 sanitary district, \$.131 public library and \$.425 township rates.

<sup>51</sup>Scranton. City rate represents a weighted average of \$.35.31 on land and \$.17.65 on improvements. County rate includes \$.50 institutional poor rate.

<sup>52</sup>Tampa. County rate includes \$.45 port authority, and \$.20 navigation district rates.

City	Preliminary Census 1950	Assessed Value	Per Cent Personality	Actual Tax Rate as Levied per \$1,000 Assessed Valuation					Est. Ratio of Assessed Value to Current Market Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment	
				City	School	County	State	Total			
(79) Cambridge, Mass. <sup>63</sup>	120,676	209,871,300	9	28.53	8.05	1.47	1.65	39.70	100	39.70	86
(87) Savannah, Ga.	119,639	Not reported									87
(88) Canton, Ohio <sup>63</sup>	116,312	212,774,770	47	4.00	14.10	2.20	—	20.30	75	15.23	88
(89) South Bend, Ind. <sup>64</sup>	115,698	184,359,800	22	15.40	16.45	5.65	1.50	39.00	60	23.40	89
(90) Berkeley, Calif. <sup>65</sup>	113,217	128,825,724	10	17.12	26.76	24.72	N	68.60	52†	35.50	90
(91) Elizabeth, N. J.	112,675	140,520,723	11	28.75	22.42	6.33	—	57.50	100	57.50	91
(92) Fall River, Mass.	111,759	122,809,700	13	49.80	—	—	—	49.80	100	49.80	92
(93) Peoria, Ill. <sup>66</sup>	111,523	360,693,250	30	9.10	9.70	1.20	N	20.00	100	20.00	93
(94) Wilmington, Del.	109,907	181,110,700	N	17.78	3.82	6.00	—	27.60	60	16.56	94
(95) Evansville, Ind.	109,869	Not reported									95
(96) Reading, Pa.	109,062	141,805,000	N	14.00	19.00	6.50	N	39.50	50†	19.72	96
(97) New Bedford, Mass.	109,033	115,477,350	15	32.65	12.10	3.00	.25	48.00	75	36.00	97
(98) Corpus Christi, Texas	108,053	110,624,850	22	20.00	18.00	13.00	7.20	58.20	38†	21.92	98
(99) Allentown, Pa.	106,233	116,448,247	N	15.00	18.00	7.00	N	40.00	57†	22.60	99
(100) Phoenix, Ariz.	105,442	110,428,015	—	18.70	36.20	7.90	15.50	78.30	30	23.49	100
(101) Montgomery, Ala.	105,098	60,455,457	31	12.50	7.00	7.50	6.50	33.50	60	20.10	101
(102) Waterbury, Conn.	104,242	236,177,585	33	21.55	9.92	—	.33	32.00	63	20.16	102
(103) Pasadena, Calif. <sup>67</sup>	104,087	213,159,435	10	11.10	24.13	22.70	N	57.93	55†	31.74	103
(104) Duluth, Minn. <sup>68</sup>	104,066	50,955,590	25	47.06	60.96	38.77	8.08	154.87	50	77.44	104
(105) Somerville, Mass.	102,254	Not reported									105
(106) Utica, N. Y.	101,479	152,924,258	N	23.54	11.40	13.92	—	48.86	100	48.86	106
(107) Little Rock, Ark.	101,387	64,633,618	28	14.20	29.00	8.30	N	51.50	18	9.01	107
<b>Group V</b>											
<b>Population 50,000 to 100,000</b>											
(96) Lynn, Mass.	99,521	137,828,945	11	—	—	—	—	54.00	—	—	108
(109) Richmond, Calif. <sup>68</sup>	99,218	81,081,055	24	27.50	33.51	24.01	N	85.02	30	25.51	109
(160) Jackson, Miss.	97,674	131,981,248	31	17.50	13.50	13.25	2.00	46.25	67	30.68	110
(112) Lincoln, Neb. <sup>69</sup>	97,423	130,665,205	31	11.83	23.68	3.81	7.07	46.39	44†	20.44	111
(128) Albuquerque, N. M.	97,012	Not reported									112
(89) Lowell, Mass. <sup>60</sup>	96,523	106,053,100	10	52.92	—	2.65	.23	55.80	100	55.80	113
See also state notes at end of tabulation.											
<sup>60</sup> Peoria. City rate includes \$1.22 park, \$45 G. P. sanitary and \$8.80 town rates.											
<sup>61</sup> Pasadena. County rate includes \$1.95 flood control and \$1.40 sanitation district rates.											
<sup>62</sup> Richmond. City rate includes \$2.75 water districts and \$1.55 hospital district rates.											
<sup>63</sup> Lincoln. City rate includes \$2 sanitary district rate.											
<sup>64</sup> Lowell. City rate includes school rates.											

See also state notes at end of tabulation.

<sup>62</sup>Cambridge. City rate includes \$.43 overlays rate.

<sup>58</sup>Canton. City rate includes \$.10 town, \$.30 police pensions, and

**\$.30 firemen's pensions rates.**

South Bend. City rate includes \$.62 township rate. Indiana State

Chamber of Commerce reports, 33% as estimated rate

valuation to current market value for South Bend.

<sup>50</sup> **Berkeley.** County rate includes \$3.00 utilities and \$15 mortgage payment; rates

**Group V**  
**Population 50,000 to 100,000**

	City	Preliminary Census Value 1950	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per \$1,000 Assessed Valuation				Est. Ratio of Assessed Value to Current Market Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment
					City	School	County	State		
114 (167)	St. Petersburg, Fla.	95,712	164,982,627	11	25.40	—	29.50	—	40	21.96
115 (142)	Madison, Wis. <sup>61</sup>	95,594	196,995,255	19	10.32	14.98	7.43	.27	70†	23.22
116 (110)	Glendale, Calif. <sup>62</sup>	95,398	124,660,670	14	10.30	26.17	21.30	N	50	28.89
117 (139)	San Jose, Calif. <sup>63</sup>	95,044	117,516,770	22	15.99	24.39	20.60	N	30	18.11
118 (134)	Dearborn, Mich.	94,529	358,154,250	45	12.89	14.00	6.66	N	33.55	33.55
119 (173)	Beaumont, Texas <sup>64</sup>	93,715	110,165,420	24	16.40	15.00	22.20	7.20	35†	21.43
120 (106)	Rockford, Ill. <sup>65</sup>	92,503	299,914,545	23	7.71	8.08	1.45	—	100	17.24
121 (109)	Saginaw, Mich.	92,352	137,846,525	24	12.08	8.64	5.38	N	70	18.27
122 (103)	Schenectady, N. Y. <sup>66</sup>	92,070	172,571,180	N	34.08	—	11.39	N	88	40.01
123 (118)	Lansing, Mich.	91,694	161,196,845	31	17.45	12.02	7.50†	N	35	12.94
124 (135)	Roanoke, Va.	91,089	116,148,167	21	26.60	—	N	N	50	13.30
125 (122)	Niagara Falls, N. Y.	90,875	170,833,522	N	22.30	17.11	11.16	—	85	42.98
126 (168)	Fresno, Calif. <sup>67</sup>	90,618	101,372,070	24	20.00	31.25	17.17	N	50	34.21
127 (108)	Harrisburg, Pa.	89,091	100,772,775	N	14.00	17.50	8.00	N	59†	22.90
128 (133)	Hammond, Ind. <sup>68</sup>	87,423	116,723,635	—	22.67	29.74	7.28	1.50	28	17.13
129 (115)	Winston-Salem, N. C.	86,816	168,166,421	49	19.50	3.50	6.00	—	40	11.60
130 (117)	Huntington, W. Va. <sup>69</sup>	86,160	168,661,490	40	5.02	13.77	4.86	.10	35	8.31
131 (157)	Columbia, S. C. <sup>70</sup>	85,949	33,814,015	40	39.00	41.50	47.00	—	10	12.75
132 (181)	Waco, Texas	84,300	92,281,900	32	16.80	12.50	6.90	7.20	50	21.70
133 (111)	Sioux City, Iowa	84,035	88,810,681	30	24.38	27.55	12.25	N	60	38.51
134 (124)	Quincy, Mass.	83,190	147,648,500	6	45.20	—	—	—	65	29.38
135 (123)	Manchester, N. H. <sup>70</sup>	82,581	114,938,691	24	36.15	—	3.75	.10	95†	38.12
136 (127)	East St. Louis, Ill. <sup>71</sup>	81,950	168,648,104	21	12.76	13.14	2.00	—	100	27.90
137 (125)	Pawtucket, R. I. <sup>72</sup>	81,180	186,721,860	32	21.00	—	—	—	—	—
138 (120)	Binghamton, N. Y. <sup>72</sup>	81,132	118,064,671	N	27.86	9.99	5.75	—	100	43.60
139 (134)	Newton, Mass.	80,996	Not reported	N	—	—	—	—	—	—
140 (128)	Springfield, Ill. <sup>73</sup>	80,832	209,567,856	15	9.03	10.80	2.49	—	80	17.85

See also state notes at end of tabulation.

<sup>61</sup>Madison. City rate includes \$.94 library and \$.25 metropolitan sewer district rates.

<sup>62</sup>Glendale. County rate includes \$1.95 Los Angeles County flood control rate.

<sup>63</sup>San Jose. Water conservation district rate of \$.80 (on land only) is not included in total rate.

<sup>64</sup>Beaumont. County rate includes drainage districts and common school district.

<sup>65</sup>Rockford. City rate includes \$.71 sanitary district, \$.64 airport district, \$.42 park district, and \$1.60 town rates.

<sup>66</sup>Schenectady. City rate includes school rate.

<sup>67</sup>Fresno. County rate includes \$.57 mosquito abatement district and

\$1 library rates. The city tax rate in some divisions of the city exceeds the \$20 base rate, the balance being used for bond redemption.

<sup>68</sup>Hammond. City rate includes \$.267 township, \$1.10 library, \$.273 sanitary district rates.

<sup>69</sup>Huntington. Rate shown is for Class IV property.

<sup>70</sup>Manchester. City rate includes school rate.

<sup>71</sup>East St. Louis. City rate includes \$.13 town, \$.55 east side health district, \$.312 levee and sanitary district, and \$.204 park district rates.

<sup>72</sup>Binghamton. Assessed value does not include \$.935,885 of pension exempt property on which a tax rate of \$.13.28 is levied.

<sup>73</sup>Springfield (Ill.). City rate includes \$.49 sanitary district, \$.58 park district, \$.65 airport, and \$.127 town rates.

City	Preliminary Census 1950	Assessed Value	Per Cent Personality	Actual Tax Rate as Levied per \$1,000 Assessed Valuation				Est. Ratio of Assessed Value to Current Market Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment
				City	School	County	State	Total	
141 (107) Lawrence, Mass.	80,427	Not reported							141
142 (190) Columbus, Ga.	79,510	Not reported							142
143 (296) Burbank, Calif. <sup>74</sup>	78,318	107,622,315	20	16.04	24.15	21.30	N	61.49	21.52
144 (137) East Orange, N. J.	78,057	141,856,972	11	16.52	24.10	9.28	—	49.90	—
145 (131) Springfield, Ohio <sup>76</sup>	78,029	135,271,412	30	13.00	13.00	3.60	—	22.00	80*
146 (141) Topeka, Kans. <sup>78</sup>	77,827	83,225,346	19	19.67	18.23	7.67	1.73	47.30	35
147 (129) Portland, Me. <sup>77</sup>	76,936	94,987,125	30	35.35	14.47	1.34	5.24	56.40	146
148 (114) Altoona, Pa.	76,844	73,720,645	N	12.00	18.00	9.75	N	61†	—
149 (116) Bayonne, N. J.	76,657	135,643,037	18	30.84	21.72	17.09	N	39.75	24.38
150 (104) Wilkes-Barre, Pa.*	76,638	83,192,592	8	17.00	19.00	—	—	69.65	149
151 (126) St. Joseph, Mo. <sup>78</sup>	75,572	66,940,410	29	23.50	15.60	8.80	.60	48.50	—
152 (193) Amarillo, Texas <sup>79</sup>	73,737	117,715,410*	39*	14.70	12.80	8.00	7.20	42.70	85
153 (170) Greensboro, N. C. <sup>80</sup>	73,703	146,438,598	33	16.70	3.90	9.80	—	30.40	152
154 (138) New Britain, Conn.	73,663	129,087,753	22	—	—	—	—	38.20	153
155 (147) Davenport, Iowa	73,640	70,593,511	12	22.00	24.03	12.31	N	58.34	100
156 (210) Stamford, Conn. <sup>81</sup>	73,584	195,529,816	24	24.15	14.55	—	—	38.70	60
157 (146) Pontiac, Mich.	73,112	145,119,775	33	13.98	12.04	5.80*	—	31.82	70
158 (151) Evanston, Ill. <sup>82</sup>	73,030	205,473,440	11	8.80	14.41	3.42	2.90	29.53	75
159 (140) Charleston, W. Va. <sup>83</sup>	72,818	161,784,100	43	5.05	11.56	6.50	.07	23.18	100
160 (139) Cedar Rapids, Ia.	72,149	82,233,807	30	22.59	31.25	7.19	N	61.03	30
161 (143) Mt. Vernon, N. Y. <sup>84</sup>	71,837	151,987,440	N	16.63	16.03	8.94	—	41.60	60
162 (185) Stockton, Calif.	71,660	88,793,130	20	25.90	13.47	17.54	—	60.57	100
163 (132) Troy, N. Y.	71,559	73,408,051	N	29.56	22.50	10.00	5.00	64.50	89
164 (149) Augusta, Ga.	71,507	61,437,632	35	27.00	22.50	7.20	7.20	40.40	54†
165 (323) Lubbock, Texas	71,390	105,661,570	20	15.00	11.00	—	—	40.40	43†
166 (189) Santa Monica, Calif. <sup>85</sup>	71,299	91,125,770	14	19.90	23.67	24.40	N	67.97	50
167 (196) Portsmouth, Va.	71,294	52,475,244	8	25.00	—	—	—	25.00	50
168 (144) Racine, Wis.	70,749	126,791,660	20	10.30	15.52	6.85	3.39	36.06	57†
169 (177) Durham, N. C.	70,307	135,497,181	40	13.20	3.30	5.00	—	21.50	50
170 (177) Macon, Ga.	70,106	55,751,000*	39*	13.00	—	—	5.00	—	50

See also state notes at end of tabulation.

<sup>74</sup>Burbank. County rate includes \$1.95 county flood control rate.

<sup>75</sup>City rate includes \$1.24 metropolitan water district rate.

<sup>76</sup>Springfield (Ohio). City rate includes \$.03 township rate.

<sup>77</sup>Topeka. County rate includes \$1.79 county school levy.

<sup>78</sup>Portland. City rate includes \$2.19 capital improvements and \$3.69 debt service rates, including school debt service.

<sup>79</sup>St. Joseph. City rate includes \$5 park improvement rate.

<sup>80</sup>Amarillo. City rate includes \$1.70 Junior College rate.

<sup>81</sup>Greensboro. City rate includes \$.70 parks and recreation rate.

<sup>82</sup>Stamford. Rates shown are for Taxing District "A." Adjusted rate for District "B" is \$24.71; for District "C", \$21.35.

<sup>83</sup>Evanston. City rate includes \$.52 unclassified rate.

<sup>84</sup>Charleston. Rates shown are weighted rates of four property classes. County rate includes \$2.42 county airport rate.

<sup>85</sup>Mount Vernon. City rate includes \$1.37 library rate.

<sup>86</sup>Santa Monica. Total assessment rolls exclude \$6149,600 unsecured personal property to which previous year's tax rate is applied. County rate includes \$3.10 metropolitan water district and \$1.95 county flood control (levied on real property only) rates.

City	Preliminary Census 1950	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per \$1,000 Assessed Valuation				Est. Ratio of Assessed Value to Current Market Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment
				City	School	County	State		
171 (130) Charleston, S. C.	68,243	21,966,074	39	62.00	40.00	24.00	—	11	13.86
172 (136) Lakewood, Ohio <sup>#</sup>	67,878	112,824,500	9	10.50	17.30	4.20	—	50	16.00
173 (171) Decatur, Ill. <sup>80</sup>	67,801	150,186,104	20	9.38	16.07	.95	—	70	18.48
174 (220) Wichita Falls, Texas <sup>87</sup>	67,709	56,358,460	44	19.50	18.90	8.00	7.20	30	16.08
175 (152) Cicero, Ill. <sup>84</sup>	67,195	193,229,210	28	6.82	13.62	9.34	—	100	29.78
176 (164) Springfield, Mo. <sup>88</sup>	66,302	50,131,000	32	16.40	26.50	8.00	.60	23	11.85
177 (155) Medford, Mass.	66,109	89,706,550	5	51.80	—	—	—	100	51.80
178 (174) Bethlehem, Pa. <sup>80</sup>	66,027	82,863,094	13	14.00	17.50	11.00	N	33†	14.06
179 (166) Galveston, Texas	65,898	87,082,000	23	16.50	13.50	—	7.20	80	29.76
180 (172) Chester, Pa. <sup>90a</sup>	65,824	65,072,528	N	17.70	19.00	6.00	N	54†	23.12
181 (215) Raleigh, N. C.	65,123	98,027,658	28	13.50	7.80	3.40	—	50	12.35
182 (206) Clifton, N. J.	64,567	77,127,373	11	15.96	26.45	9.39	—	75	38.85
183 (192) Waterloo, Iowa <sup>80</sup>	64,354	80,106,000	22	18.50	22.17	7.14	N	49†	23.55
184 (161) Covington, Ky.	64,282	62,009,325	7	17.40	15.20	—	—	70	22.82
185 (156) Terre Haute, Ind. <sup>81</sup>	64,047	70,630,740	43	20.72	20.58	12.00	1.50	33	18.26
186 (163) Lancaster, Pa. <sup>82</sup>	63,601	100,094,250	N	8.70	14.00	5.00	—	54†	14.85
187 (191) Pueblo, Colo. <sup>88</sup>	63,561	37,502,912	N	37.70 <sup>#</sup>	30.54 <sup>#</sup>	12.80 <sup>#</sup>	3.86 <sup>#</sup>	33	28.30
188 (282) Alameda, Calif.	63,425	41,423,685	18	15.19	2.01	—	N	—	188
189 (148) Oak Park, Ill. <sup>84</sup>	63,175	161,196,543	10	12.86	15.54	3.40	—	78	24.74
190 (158) Brockton, Mass.	62,856	79,164,300	11	30.59	18.76	4.45	—	80	43.04
191 (228) San Bernardino, Calif. <sup>86</sup>	62,792	54,365,880	11	13.20	34.60	22.80	N	50	35.30
192 (145) Johnstown, Pa. <sup>86</sup>	62,723	71,820,865	N	15.00	19.00	10.00	N	65†	28.80
193 (153) Atlantic City, N. J.	61,642	95,514,733	9	39.20	21.30	14.50	N	—	193
194 (305) Alexandria, Va. <sup>87</sup>	61,604	99,673,937	24	27.50	—	N	—	50	13.75
195 (176) Malden, Mass.	59,779	Not reported							195
196 (179) York, Pa.	59,704	120,000,000	N	7.00	11.50	10.00	N	52†	14.83
197 (175) New Rochelle, N. Y.	59,626	165,089,500	N	21.60	14.40	8.30	—	100	44.30
198 (183) Irvington, N. J.	59,142	76,603,400	13	—	—	—	—	42	26.18

See also state notes at end of tabulation.

<sup>80</sup>Decatur. City rate includes \$.84 road and bridge, \$.67 sanitary district, \$.12 park district, \$.39 T.B. Sanitarium, and \$.14.3 town rates.

<sup>87</sup>Wichita Falls. City rate includes \$.4 water importation district rate. School rate includes \$.30 college rate.

<sup>88</sup>Cicero. County rate includes \$.38 forest preserve rate, \$.29 Chicago sanitary district rate, \$.20 poor relief, \$.168 Clyde Park District rate, \$.78 T.B. sanitarium rate. Total rate shown is for Clyde Park District. Total rate for Hawthorne Park District is \$.29.26.

<sup>89</sup>Springfield. County rate includes \$.50 road and bridge rate. The city lies in two counties. Rate shown is for Northampton County. Lehigh County rate is \$7.

<sup>80a</sup>Chester. County rate includes \$.50 institution district rate. Total assessment rolls exclude \$22,000,000 of moneys

per thousand.

and credits assessed at 100% and taxed at \$5 per thousand.

<sup>87</sup>Terre Haute. City rate includes \$.1.68 town rate.

<sup>87</sup>Lancaster. County rate includes \$.2 institution district rate. County also has a \$.4 rate on intangible personalty such as stocks and bonds.

<sup>88</sup>Pueblo. City rate includes \$.2.10 Junior College rate. City and school rates shown are for School District #1. Rates for School District #20 are: city, \$.36.60; school, \$.29.41.

<sup>89</sup>Oak Park. City rate includes \$.14 park, \$.2.98 sanitary district, \$.38 forest preserve, \$.78 T.B. Sanitarium, and \$.34 miscellaneous rates.

<sup>80</sup>San Bernardino. County rate includes \$.1.80 Hood control rate.

<sup>87</sup>Johnstown. City rate includes \$.50 library rate.

<sup>80</sup>Alexandria. Rate shown is for real estate. Personality rate is \$30 per thousand.

	City	Preliminary Census 1950	Assessed Value	Per Cent Personality	Actual Tax Rate as Levied per \$1,000 Assessed Valuation				Est. Ratio of Assessed Value to Current Market Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment
					City	School	County	State		
199 (184)	Cleveland Heights, Ohio	58,782	119,562,533	3	7.80	16.70	4.20	—	28.70	199
200 (165)	Wheeling, W. Va. <sup>88</sup>	58,447	147,780,600	51	5.00	8.57	3.72	.07	17.36	200
201	Muncie, Ind.	58,364	Not reported							201
202 (291)	Greenville, S. C.	57,932	19,919,700	52	60.00	38.00	43.50	—	141.50	7.08
203 (162)	Passaic, N. J.	57,851	93,614,657	21	28.01	21.54	8.75	—	58.30	34.98
204 (197)	Hamilton, Ohio	57,717	95,301,770	29	6.65	16.69	2.23	—	23.57	12.78
205 (219)	Port Arthur, Texas <sup>89</sup>	57,377	75,000,000	16	17.00	15.00	13.90	7.20	53.10	33.85
206 (187)	Kalamazoo, Mich. <sup>100</sup>	57,326	112,814,043	35	10.41	15.71	4.90	N	31.02	15.51
207 (200)	Brookline, Mass.	56,952	154,665,500	10	—	—	—	—	37.00	27.75
208 (227)	Ogden, Utah <sup>101</sup>	56,910	46,230,074	22	18.50	25.04	9.55	8.05	61.14	12.23
209 (275)	Gadsden, Ala.	55,528	32,779,386	20	5.00	5.00	—	—	—	—
210 (180)	Union City, N. J. <sup>102</sup>	55,322	63,430,644	8	33.64	23.21	17.22	—	74.07	66.66
211 (214)	Cranston, R. I. <sup>103</sup>	55,130	118,241,460	28	25.00	—	N	—	25.00	21.25
212 (204)	Lexington, Ky.	54,449	72,041,025	16	16.90	12.00	5.00	.50	34.40	24.43
213 (188)	Holyoke, Mass.	54,441	79,212,010	6	34.84	—	2.48	.18	37.50	37.50
214 (207)	Kenosha, Wis. <sup>104</sup>	54,360	85,741,280	15	9.34	18.49	11.82	.35	40.00	27.20
215 (186)	East Chicago, Ind. <sup>105</sup>	54,124	131,455,955	54	17.65	15.70	7.95	1.50	42.80	14.13
216 (202)	Pittsfield, Mass.	53,055	97,044,095	8	34.08	—	3.25	.47	37.80	18.90
217 (234)	Joliet, Ill. <sup>106</sup>	52,460	132,907,983	N	6.17	17.29	1.71	—	25.17	21.39
218	Green Bay, Wis. <sup>107</sup>	52,443	92,134,440	16	12.01	14.87	8.88	.31	36.07	22.71
219 (209)	Bay City, Mich.	52,372	66,097,580	27	19.98	13.47	6.33	N	39.78	13.26
220 (194)	Asheville, N. C.	52,203	67,926,666	26	15.30	9.30	9.40	—	34.00	13.60
221 (243)	Sioux Falls, S. D.	52,161	65,485,883	25	21.97	24.11	4.97	2.00	53.05	13.26
222 (New)	San Angelo, Texas <sup>108</sup>	51,889	55,000,000	22	13.90	15.00	—	7.20	36.10	18.05
223 (279)	Orlando, Fla. <sup>109</sup>	51,826	100,564,425	16	18.00 <sup>‡</sup>	—	30.70	—	48.70	23.98
224 (258)	Laredo, Texas	51,694	Not reported						49 <sup>†</sup>	224
225 (260)	Alhambra, Calif. <sup>110</sup>	51,284	73,158,070	22	11.12	24.55	22.70	—	58.37	29.18

See also state notes at end of tabulation.

<sup>88</sup>Wheeling. Rates shown are for personal property (Class 1). See state note for West Virginia.

<sup>89</sup>Port Arthur. County rate includes \$2.90 drainage district rate.

<sup>90</sup>Kalamazoo. City rate includes \$.21 collection fee.

<sup>100</sup>Ogden. County rate includes \$.60 mosquito abatement and \$.50 water conservancy district rates. Although levied by the state, the \$8.05 rate is for schools.

<sup>101</sup>Union City. City is a consolidation of towns of West Hoboken and Union. Rates shown are for Union District. Rates for West Hoboken District are as follows: city, \$4.22; school, \$22.47; county, \$17.22; total, \$73.91.

<sup>102</sup>Cranston. City rate includes school rate.

<sup>103</sup>Kenosha. City rate includes \$1.19 library rate.

<sup>104</sup>East Chicago. City rate includes \$2.30 township and poor and \$7.77 library rates.

<sup>105</sup>Joliet. City rate includes \$1.95 town (includes road and bridge) and \$.84 park district rates.

<sup>106</sup>Green Bay. City rate includes \$1.89 metropolitan sewer district rate.

<sup>107</sup>San Angelo. Total rate shown does not include county rate which was not reported.

<sup>108</sup>Orlando. County rate includes school district rate.

<sup>109</sup>Alhambra. County rate includes \$1.95 county flood control and \$1.40 county sanitation district rates.

	City	Preliminary Census 1950	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per \$1,000 Assessed Valuation			Est. Ratio of Assessed Value to Current Market Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment
					City	School	County	State	
226 (182)	McKeesport, Pa.	51,223	63,232,175	N	14.50	18.00	10.88	N	46
227 (208)	Berwyn, Ill. <sup>11</sup>	51,176	95,123,122	9	10.30	17.06	3.40	N	100
228 (203)	Jackson, Mich.	50,904	92,800,235	25	9.60	13.68	6.38	N	30.76
229 (225)	Lorain, Ohio	50,819	133,566,644	40	6.25 <sup>12</sup>	9.49 <sup>13</sup>	2.00 <sup>14</sup>	N	52
230 (New)	South Gate, Calif. <sup>15</sup>	50,684	48,593,690	26	10.65	24.07	20.88	N	17.74 <sup>16</sup>
231 (198)	Hoboken, N. J.	50,510	80,769,933	12	36.73	18.86	16.59	—	33
232 (213)	Aurora, Ill. <sup>17</sup>	50,508	119,115,590	21	10.47	11.48	1.25	—	75
233 (205)	Woonsocket, R. I.	50,186	84,666,650	29	25.00	—	N	—	232
<b>Group VI</b>									
<b>Population 30,000 to 50,000</b>									
234 (222)	Lima, Ohio	49,880	79,239,744	33	6.25	11.10	2.45	.20	75
235 (221)	Elmira, N. Y.	49,690	53,781,257	N	23.74	14.65	12.74	—	51.13
236 (230)	Warren, Ohio <sup>18</sup>	49,674	90,328,200	22	4.70	13.80	2.30	—	20.80
237 (226)	Dubuque, Iowa	49,528	42,997,071	17	23.99	20.44	11.57	N	56.00
238 (251)	Norwalk, Conn. <sup>19</sup>	49,458	107,285,370	22	20.75	15.62	.23	N	60
239 (237)	Bloomfield, N. J.	49,313	75,119,893	14	17.80	25.10	9.30	—	36.60
240 (236)	Chicopee, Mass.	48,939	48,974,160	7	—	—	—	—	52.20
241 (231)	Rock Island, Ill. <sup>17</sup>	48,594	106,678,513	30	9.28	10.40	2.10	—	43.00
242 (212)	New Castle, Pa.	48,563	51,210,520	N	10.00	20.00	6.50	N	21.78
243 (229)	Battle Creek, Mich.	48,469	98,092,550	32	9.40	16.29	5.73	N	100
244 (211)	Muskegon, Mich.	48,047	104,619,900	33	10.90	9.06	6.54	N	36.50
245 (New)	Compton, Calif. <sup>18</sup>	47,893	43,225,950	14	19.60	28.53	22.15	N	31.42
246 (280)	Fort Smith, Ark. <sup>19</sup>	47,864	29,500,000	—	10.75	25.00	9.00	N	26.50
247 (232)	Lynchburg, Va.	47,639	69,691,431	17	12.00	11.50	—	N	70.28
248 (223)	La Crosse, Wis. <sup>19</sup>	47,396	77,027,075	23	13.51	13.41	10.78	.30	44.75
249 (New)	Ann Arbor, Mich.	47,279	59,486,120	19	12.80	16.49	6.43	N	23.50
250 (217)	Haverhill, Mass.	47,213	Not reported	—	—	—	—	—	35.72
251 (249)	Waltham, Mass.	47,198	Not reported	—	—	—	—	—	17
252 (New)	Abilene, Texas <sup>20</sup>	47,102	50,963,370	26	14.00	11.00	—	7.20	33

See also state notes at end of tabulation.

<sup>11</sup>Berwyn. Rate shown is for school district #98. Total rate for school district #100 is \$27.80. City rate includes \$1.28 township poor relief and public health, \$2.90 sanitary district, \$.38 forest preserve and \$.78 T.B. Sanitarium rates.

<sup>12</sup>Lorain. City rate includes \$.12 town rate.

<sup>13</sup>South Gate. City rate includes \$.66 library rate. County rate includes \$2.97 flood control and \$1.91 sanitation district rates.

<sup>14</sup>Aurora. City rate includes \$1.35 town, \$.83 town road and bridge, \$1 park district, \$.13 forest preserve, and \$1.29 sanitary district and sanitary deficiency rates. Total rate shown is an average between \$80 airport authority rates.

<sup>15</sup>Compton. City rate includes \$.217 metropolitan water district and \$.302 sanitation district rates.

<sup>16</sup>Fort Smith. City rate includes \$1.75 city pension rate.

<sup>17</sup>La Crosse. City rate includes \$.123 recreation rate.

<sup>18</sup>Rock Island. City rate includes \$.742 inner district rate.

<sup>19</sup>Warren. City rate includes \$.10 township rate.

<sup>20</sup>Worwalk. City rate includes \$1.20 town, \$.58 street and bridge, \$1.23 recreation rate.

	Preliminary Census 1950	City	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per \$1,000 Assessed Valuation				Est. Ratio of Assessed Value to Current Market Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment
					City	School	County	State		
253 (New)	46,817	Royal Oak, Mich.	46,586,175	11	20.00	29.40	9.15*	N	58.55	17.57
254 (238)	46,809	Anderson, Ind. <sup>124</sup>	52,074,710	41	18.10	26.30	7.90*	1.50	53.80	16.14
255 (293)	46,399	Riverside, Calif.	Not reported							254
256 (New)	46,364	Tuscaloosa, Ala.	Not reported	40	14.80	12.20	6.10	N	33.10	256
257 (195)	46,155	Highland Park, Mich.	134,823,150	14	13.22	29.62	24.82	N	67.66	257
258 (340)	46,046	Inglewood, Calif. <sup>125</sup>	55,634,130	21	25.81	13.61	2.03	2.35	43.80	33.83
259 (216)	45,789	Everett, Mass.	95,835,900							258
260 (New)	45,541	Miami Beach, Fla.	Not reported							21.90
261 (321)	45,534	Santa Ana, Calif. <sup>126</sup>	54,593,035	13	19.83	24.00	17.17	N	61.00	50
262 (278)	45,268	Colorado Springs, Colo.	Not reported	8	26.66	31.48	12.26	N	70.40	60
263 (239)	45,184	Council Bluffs, Iowa	30,872,624	13	37.10	56.22	8.66	15.50	117.48	20
264 (277)	45,064	Tucson, Ariz.	36,514,696							264
265 (307)	44,975	Wilmington, N. C.	Not reported							265
266 (224)	44,964	Williamsport, Pa. <sup>124</sup>	32,093,505	N	14.75	22.00	13.00	N	49.75	32†
267 (290)	44,764	Santa Barbara, Calif.	65,868,980	7	14.40	—	—	N	—	267
268 (301)	44,401	West Hartford, Conn.	141,871,269	19	—	—	—	—	25.00	—
269 (280)	43,984	Arlington, Mass.	62,289,150	6	50.40	—	—	—	50.40	—
270 (252)	43,775	Montclair, N. J.	84,914,790	10	21.31	25.27	9.22	—	55.80	—
271 (254)	43,747	Meriden, Conn. <sup>126</sup>	77,758,230	27	19.49	13.44	.54	—	33.47	60
272 (263)	43,534	Elgin, Ill. <sup>126</sup>	112,820,004	22	7.56	12.22	1.38	—	21.16	100
273 (248)	43,501	White Plains, N. Y.	139,742,788	N	16.45	15.83	7.69	—	39.97	—
274 (271)	43,363	Mansfield, Ohio <sup>127</sup>	87,526,805	31	4.00	14.90	3.10	—	22.00	—
275 (269)	43,293	Pensacola, Fla.	Not reported							275
276 (233)	43,250	Jamestown, N. Y.	59,638,391	N	20.88	18.81	6.40	—	46.09	84
277 (199)	43,245	Hamtramck, Mich.	100,773,300	46	20.00	11.06*	7.01*	N	38.07	75
278 (328)	43,064	Salem, Ore.	28,267,738	17	19.90*	38.00*	14.20*	—	72.10*	25
279 (303)	43,053	West Palm Beach, Fla.	76,256,120	14	28.50	—	—	—	—	—
280 (New)	43,027	Warwick, R. I.	Not reported							280
281	42,945	West Allis, Wis. <sup>128</sup>	104,337,532	36	14.41	10.47	15.92	.35	41.15	53
282 (235)	42,671	Fitchburg, Mass.	60,051,675	16	48.60	—	—	—	48.60	100

See also state notes at end of tabulation.

<sup>124</sup>Anderson. County rate includes \$1.20 township rate.

<sup>125</sup>Ingleswood. County rate includes \$1.95 flood control, \$2.83 sanitation, and \$.69 library rates.

<sup>126</sup>Santa Ana. County rate includes \$1 flood control, \$.36 harbor, \$.15 mosquito abatement, \$.06 cemetery, and \$.10 metropolitan water district rates. An additional \$.45 county sanitation rate is levied on land and improvements, plus an acquisition and improvement rate of \$1.15 on land only.

<sup>127</sup>Williamsport. City rate includes \$.75 library rate. County rate includes \$.5 institutional rate. County also charges \$.4 on personal property per value.

<sup>128</sup>Meriden. City rate includes \$2.84 welfare and \$.871 town rates.

<sup>129</sup>Elgin. City rate includes \$.212 town and \$.41 sanitary district rates. Personalty figure does not include capital stock, \$664,300 and railroads \$1,072,539.

<sup>130</sup>Mansfield. City rate includes \$.13 township rate.

<sup>131</sup>West Allis. City rate includes \$1.46 metropolitan sewer rate.

	City	Preliminary Census 1950	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per \$1,000 Assessed Valuation				Est. Ratio of Assessed Value to Current Market Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment
					City	School	County	State		
283 (244)	Sheboygan, Wis.	42,485	69,453,495	15	14.54	17.76	8.03	40.62	50	20.31
284 (268)	Plainfield, N. J.	42,212	66,912,704	12	20.44	25.08	7.88	—	—	—
285 (New)	North Little Rock, Ark.	42,142	Not reported					53.40	—	285
286 (242)	Salem, Mass. <sup>120</sup>	41,842	57,786,960	11	31.87	19.27	4.66	56.00	—	—
287 (285)	Meridian, Miss.	41,709	Not reported					—	—	286
288 (274)	Newport News, Va.	41,571	58,290,084	21	18.05	14.45	—	—	53	17.23
289 (New)	San Mateo, Calif.	41,536	Not reported					—	—	288
290 (New)	Euclid, Ohio	41,447	Not reported					—	—	289
291 (246)	Quincy, Ill. <sup>#</sup>	41,402	111,734,066	16	7.89	9.40	2.49	19.78	—	—
292 (298)	Rome, N. Y.	41,379	35,759,939	N	24.65	21.63	18.29	—	78	50.36
293 (241)	Ferth Amboy, N. J.	41,291	52,305,500	15	31.80	24.46	16.00	—	50	33.80
294 (New)	Lake Charles, La.	41,202	28,900,000	—	31.80	—	—	—	—	293
295 (261)	Lewiston, Me.	41,142	37,986,789	22	37.95	—	1.80	7.25	50	23.50
296 (245)	Poughkeepsie, N. Y. <sup>130</sup>	40,975	59,559,308	N	39.09	—	4.84	—	—	—
297 (259)	Oshkosh, Wis. <sup>131</sup>	40,934	66,405,775	21	14.06 <sup>#</sup>	17.21 <sup>#</sup>	5.21 <sup>#</sup>	43.93	75	32.95
298 (New)	Greenwich, Conn. <sup>132</sup>	40,546	221,766,930	14	29.60	—	—	37.20 <sup>#</sup>	60	22.32 <sup>#</sup>
299 (267)	Zanesville, Ohio	40,424	Not reported					29.60	61	17.97
300 (270)	Taunton, Mass. <sup>133</sup>	40,056	38,489,280	6	31.92	12.73	2.39	47.20	100	47.20
301 (262)	High Point, N. C.	39,930	71,113,313	36	14.13	8.93	4.39	27.45	85 <sup>*</sup>	23.33
302 (253)	East Cleveland, Ohio	39,875	64,305,757	11	7.90	15.70	4.20	27.80	35	9.73
303 (256)	Kearny, N. J.	39,828	Not reported					—	—	301
304 (311)	University City, Mo. <sup>133a</sup>	39,595	53,935,417	19	10.70	23.40	9.60	44.30	25	11.08
305 (288)	Richmond, Ind. <sup>134</sup>	39,504	52,039,539	34	17.40	20.10	8.40	1.50	33	15.80
306 (New)	Champaign, Ill. <sup>#135</sup>	39,397	88,653,336	21	7.87	10.04	1.43	19.34	60	11.60
307 (297)	Waukegan, Ill.	39,099	Not reported					—	—	306
308 (240)	Chelsea, Mass.	39,038	44,425,700	9	44.02	14.88	—	3.10	60	37.20
309 (New)	Great Falls, Mont.	39,006	71,933,795	N	43.40	—	32.70	—	—	—
310 (New)	Tyler, Texas	38,864	Not reported					—	—	307
311 (310)	New Brunswick, N. J.	38,768	46,296,379	12	23.00	22.10	16.20	61.30	—	—
312 (300)	Kokomo, Ind. <sup>136</sup>	38,600	46,468,805	37	14.80	22.45	7.41	46.16	57	26.31
313 (272)	Joplin, Mo. <sup>137</sup>	38,515	27,049,295 <sup>#</sup>	33 <sup>#</sup>	20.50	28.20	7.30	56.60	15	8.49

See also state notes at end of tabulation.

<sup>120</sup>Salem. City rate includes \$.87 South Essex sewerage, \$1.27 overlay, and \$.01 tax title rates.

<sup>130</sup>Poughkeepsie. City rate includes \$.58 county school rate.

<sup>131</sup>Oshkosh. County rate includes consolidated town and borough rate, including city, school, town and county rates. Rate also includes \$1.70 sewer district rate which applies only to property connected to town sewer system.

<sup>132</sup>Greenwich. Total rate shown includes \$.03 rate which is a result of fractional variations.

<sup>133</sup>Taunton. County rate includes \$.15 township park, \$.77 sanitary, \$.30 public health and \$.30 storm drainage rates.

<sup>133a</sup>Kokomo. County rate includes \$1.85 poor relief and \$.16 township rates.

<sup>137</sup>Joplin. County rate includes \$3.50 special rate.

of fractional variations.

<sup>133a</sup>University City. County rate includes \$.40 road fund and bond rate, \$1.30 hospital bond and maintenance rate, and \$.40 health center maintenance rate, and \$.40 court procedures and operations rate.

<sup>134</sup>Richmond. City rate includes \$.34 town rate.

<sup>135</sup>Champaign. City rate includes \$1.09 town, \$.15 township park, \$.77 sanitary, \$.30 public health and \$.30 storm drainage rates.

<sup>136</sup>Kokomo. County rate includes \$1.85 poor relief and \$.16 township rates.

<sup>137</sup>Joplin. County rate includes \$3.50 special rate.

City	Preliminary Census 1950	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per \$1,000 Assessed Valuation				Est. Ratio of Assessed Value to Current Market Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment
				City	School	County	State		
314 (284) Orange, N. J.	38,413	46,470,665	11	24.95	22.78	9.27	—	100	57.00
315 (New) Monroe, La.	38,375	31,620,745	38	20.50	9.50	—	—	40	315
316 (New) Yakima, Wash.	38,375	Not reported							
317 (264) Norristown, Pa. <sup>138</sup>	38,193	24,114,000	N	14.50	30.50	1.50	N	50	316
318 (316) Fargo, N. D. <sup>139</sup>	37,931	49,886,762	29	16.51	17.68	14.34	3.71	30	23.25
319 (276) Danville, Ill. <sup>140</sup>	37,892	79,866,295	21	10.67	13.60	1.43	—	100	15.67
320 (257) West New York, N. J.	37,754	46,970,129	9	32.66	29.25	17.17	—	60	25.70
321 (255) Cumberland, Md.	37,632	64,918,527	27	12.70	7.37	9.53	1.24	75	25.70
322 (287) Watertown, Mass.	37,339	—	—	—	—	—	—	100	47.45
323 (294) Moline, Ill. <sup>141</sup>	37,296	99,923,061	27	7.15	11.65	2.10	—	100	23.13
324 (318) Muskogee, Okla.	37,255	20,192,104	38	9.35	26.91	11.45	N	50	42.00
325 (New) Pine Bluff, Ark.	37,147	Not reported							20.90
326 (New) Biloxi, Miss.	37,034	Not reported							47.71
327 (New) Independence, Mo. <sup>142</sup>	36,832	27,800,690	28	12.50	22.50	7.10	.60	50	42.70
328 (319) Spartanburg, S. C. <sup>143</sup>	36,674	13,277,598	50	60.00	45.00	21.00	—	11†	21.35
329 (283) Auburn, N. Y.	36,667	54,045,600	76	19.20	10.66	6.86	—	70	13.31
330 (333) Wyandotte, Mich. <sup>144</sup>	36,666	70,133,500	38	13.85	15.19	6.90	N	—	32.70
331 (247) Portsmouth, Ohio	36,663	Not reported							—
332 (295) Revere, Mass.	36,663	Not reported							35.94
333 (317) Hagerstown, Md. <sup>146</sup>	36,232	67,000,000	30	5.00	—	15.00	1.24	60	331
334 (New) Brownsville, Texas	36,176	Not reported							332
335 (New) Ft. Lauderdale, Fla. <sup>146a</sup>	36,000	110,939,149	9	17.00	14.10	9.30	—	60	12.74
336 (New) Enid, Okla.	35,976	Not reported							333
337 (339) Bristol, Conn.	35,873	Not reported							24.24
338 (330) Eau Claire, Wis. <sup>147</sup>	35,862	65,956,275	12	9.25	20.47	11.92	.36	54	336
339 (320) East Providence, R. I.	35,791	79,450,955	23	22.50	—	N	—	50	337
340 (266) Steubenville, Ohio <sup>148</sup>	35,695	72,244,230	22	6.70	9.80	2.30	—	60	42.00
341 (New) Eugene, Ore.	35,672	29,784,228	—	18.80	44.50	8.00	—	51	22.50
342 (314) Port Huron, Mich.	35,597	48,697,250	18	14.40	17.10	10.28	N	45	18.80
343 (306) Elkhart, Ind.	35,556	53,469,370	36	15.20	19.70	8.60	1.50	35	41.78
344 (New) Lafayette, Ind.	35,508	Not reported							45.00
345 (265) Hazelton, Pa. <sup>147</sup>	35,486	27,767,410	—	18.00	27.00	11.20	N	60	33.72

See also state notes at end of tabulation.

<sup>138</sup>Norristown. County rate includes institutional rate. Not included in total is a 5% per capita tax levied for schools.  
<sup>139</sup>Fargo. City rate includes \$1.82 city parks rate.  
<sup>140</sup>Danville. City rate includes \$1.42 city town, \$.85 road and bridge, and \$.80 sanitary district rates. County rate includes \$.60 airport rate.  
<sup>141</sup>Moline. City rate includes \$.60 street and bridge, \$.8 airport, and \$.50 town rates.  
<sup>142</sup>Independence. City rate includes \$1 library and \$1.50 sewer rate.  
<sup>143</sup>Spartanburg. City rate includes \$5 metropolitan sewer district rate.  
<sup>144</sup>Wyandotte. City rate includes \$.35 drain rate.  
<sup>145</sup>Hagerstown. County rate includes school rate.  
<sup>146a</sup>Ft. Lauderdale. County rate includes \$.250 port and \$.80 flood control rates.  
<sup>147</sup>Steubenville. City rate includes \$.10 township rate.  
<sup>148</sup>Steubenville. City rate includes \$.3 institutional rate. Personalty assessment of \$59/48 is taxed by county at \$4 per thousand.

City	Preliminary Census 1950	Assessed Value	Per Cent Personality	Actual Tax Rate as Levied per \$1,000 Assessed Valuation				Est. Ratio of Assessed Value to Current Market Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment
				City	School	County	State		
346 (New) Pomona, Calif. <sup>146</sup>	35,157	36,892,970	13	20.05	29.68	19.35	N	69.08	20.72
347 (289) Superior, Wis.	35,091	43,819,073	18	9.78	22.16	17.34	.25	49.53	33.09
348 (332) Petersburg, Va. <sup>140</sup>	34,948	37,832,542	19 <sup>†</sup>	25.00	—	—	—	25.00	347
349 (New) Alexandria, La.	34,685	Not reported	—	—	—	—	—	—	348
350 (312) Nashua, N. H.	34,666	47,530,858	34	40.45	.14	5.11	—	45.70	349
351 (299) Norwood, Ohio	34,626	Not reported	—	—	—	—	—	—	350
352 (New) Fayetteville, N. C. <sup>150</sup>	34,605	27,620,557	31	12.50	2.50	16.00	—	31.00	351
353 (New) Bakersfield, Calif.	34,540	Not reported	—	—	—	—	—	—	352
354 (315) Danville, Va. <sup>151</sup>	34,537	43,093,948	23	22.50	—	—	—	22.50	353
355 (New) Lawton, Okla.	34,527	12,913,890	17	17.25	—	—	N	—	354
356 (304) Easton, Pa.	34,410	41,996,598	N	12.00	18.50	11.00	N	41.50	—
357 (308) Watertown, N. Y.	34,280	50,585,728	N	15.90	16.80	16.10	N	48.80	22.36
358 (325) Newark, Ohio <sup>152</sup>	34,178	48,152,870	21	5.65	12.55	3.20	—	21.40	43.92
359 (New) Boise, Idaho <sup>153</sup>	34,152	28,353,235	N	36.95	30.00	17.90	3.90	88.75	8.56
360 (313) Bloomington, Ill. <sup>154</sup>	34,048	87,113,160	22	7.36	11.78	1.83	—	20.97	22.19
361 (New) Irondequoit, N. Y.	34,045	Not reported	—	—	—	—	—	—	4.83
362 (337) Owensboro, Ky. <sup>155</sup>	33,983	26,446,736	23	13.00	16.80	—	—	29.80	361
363 (New) Bellingham, Wash.	33,934	Not reported	—	—	—	—	—	—	14.90
364 (New) Manchester, Conn.	33,906	Not reported	—	—	—	—	—	—	362
365 (New) Appleton, Wis.	33,892	66,571,200	17	12.37	11.49	4.96	.18	29.00	363
366 (338) Everett, Wash. <sup>156</sup>	33,807	21,737,633	26	17.25	32.00	13.60	2.50	65.35	19.02
367 (329) Marion, Ohio <sup>157</sup>	33,786	55,189,010	30	4.96	11.30	3.10	—	19.36	32.68
368 (324) Ottumwa, Iowa	33,640	33,867,829	19	21.83	31.94	13.36	N	67.33	50
369 (327) Middletown, Ohio	33,634	Not reported	—	—	—	—	—	—	50
370 (New) Stratford, Conn.	33,620	Not reported	—	—	—	—	—	—	37 <sup>†</sup>
371 (343) Hutchinson, Kans.	33,524	—	—	21.04	20.70	10.29	1.67	53.70	370
372 (New) Lafayette, La.	33,465	Not reported	—	—	—	—	—	—	70
373 (New) Wauwatosa, Wis. <sup>158</sup>	33,300	59,464,735	3	11.05	15.87	16.42	.36	43.70	37.59
374 (New) Burlington, Vt.	33,039	Not reported	—	—	—	—	—	—	372
375 (273) Butte, Mont.	32,904	14,893,035	16	37.50	42.38	31.29	7.50	118.67	24.61
376 (New) Mishawaka, Ind.	32,878	Not reported	—	—	—	—	—	—	373
377 (New) Belleville, Ill.	32,701	Not reported	—	—	—	—	—	—	—

See also state notes at end of tabulation.

<sup>146</sup>Pomona. City rate includes \$1.95 flood control and \$.80 metropolitan water district rates.  
<sup>147</sup>Petersburg. City rate includes school rate. City taxes tangible personality; state taxes intangible personality.  
<sup>148</sup>Fayetteville. City rate includes \$.50 cemetery rate.  
<sup>149</sup>Danville. Rate shown is for real estate. Rate for tangible personal property, machinery and tools is \$25 per thousand.  
<sup>150</sup>Newark. City rate includes \$.05 township rate.  
<sup>151</sup>Polke. City rate includes \$1.50 metropolitan sewerage dis-

<sup>152</sup>Bloomington. City rate includes \$1.37 town and \$.90 sanitary district rates.  
<sup>153</sup>Owensboro. Total assessment does not include \$2,117,553 agricultural products taxed at \$1.50 per thousand, and \$527,417 bank shares taxed at \$6 per thousand.  
<sup>154</sup>Everett. County rate includes \$3 port rate.  
<sup>155</sup>Marion. City rate includes \$.10 town rate. County rate includes \$.90 agricultural coliseum rate.  
<sup>156</sup>Wauwatosa. City rate includes \$1.50 metropolitan sewerage dis-

City	Preliminary Census 1930	Assessed Value	Per Cent Personalty	Actual Tax Rate as Levied per \$1.00 Assessed Valuation			Est. Ratio of Assessed Value to Current Market Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assess-ment
				City	School	County	State	Total
378 (New) Weymouth, Mass.	32,695	Not reported		17.90	15.60	5.80	30	378
379 (302) Paducah, Ky. <sup>189</sup>	32,430	25,388,410	31	27.50	31.80	21.99	—	379
380 (309) Amsterdam, N. Y.	32,269	27,246,235	N				65	380
381 (New) Reno, Nev.	32,225	55,473,630	16	12.50	11.90	18.40	30	381
382 (326) Alton, Ill. <sup>190</sup>	32,176	88,136,489	23	4.82	11.34	1.69	100	382
383 (335) Newport, R. I. <sup>191</sup>	32,090	67,001,800	36	26.50	N	N	60	383
384 (New) Belleville, N. J. <sup>192</sup>	32,059	40,990,878	11	27.40	20.80	7.50	—	384
385 (322) Newburgh, N. Y.	31,924	40,583,408	N	21.00	16.15	4.68	50	385
386 (342) West Haven, Conn.	31,876	Not reported						386
387 (334) Clarksburg, W. Va.	31,817	Not reported						387
388 (New) Cheyenne, Wyo.	31,807	30,170,004	—	10.30	27.80	9.99	60*	388
389 (New) Columbia, Mo. <sup>193</sup>	31,731	15,031,963	20	12.50	20.00	9.70	45	389
390 (New) Billings, Mont.	31,725	Not reported						390
391 (New) Bangor, Me.	31,473	36,454,766	22	53.80	—	—	70	391
392 (New) Galesburg, Ill. <sup>194</sup>	31,357	72,986,986	18	6.53	11.04	3.19	—	392
393 (New) Wilkinsburg, Pa.	31,281	Not reported						393
394 (New) Ashland, Ky.	31,228	Not reported						394
395 (New) Anniston, Ala.	31,150	Not reported						395
396 (331) Newport, Ky. <sup>195</sup>	31,015	28,227,850	6	18.60	15.20	7.30	1.20	396
397 (New) Albany, Ga.	30,987	34,088,163	33	7.50	7.00	11.00	5.00	397
398 (New) Lakeland, Fla.	30,846	Not reported						398
399 (New) Danbury, Conn.	30,713	Not reported						399
400 (New) Burlington, Iowa <sup>196</sup>	30,639	23,058,369	18	20.08	29.73	10.87	N	400
401 (New) Linden, N. J.	30,434	Not reported						401
402 (New) Wausau, Wis.	30,386	Not reported						402
403 (New) Fairfield, Conn.	30,370	Not reported						403
404 (336) New London, Conn.	30,367	55,831,273	25	39.00	—	—	75	404
405 (New) Elyria, Ohio <sup>197</sup>	30,197	68,410,456	32	8.34	10.66	2.00	—	405
406 (New) Clinton, Iowa	30,151	Not reported						406
407 (New) Jackson, Tenn. <sup>198</sup>	30,093	18,571,078	6	13.20	3.30	21.00	20	407
408 (New) Marion, Ind.	30,059	Not reported						408

See also state notes at end of tabulation.

<sup>189</sup>Paducah. City rate includes \$.05 police and fireman's pension, \$.03 appointive employees pensions, \$.29 voted bonds (principal and interest), and \$.06 library rates. School rate includes \$.06 Junior College rate.

<sup>190</sup>Alton. City rate includes \$1.19 town and \$.23 civic airport rates. <sup>191</sup>Newport. Assessed value does not include \$19,239,300 of personalty which is assessed at \$4 per thousand.

<sup>192</sup>Belleville. City rate includes \$3.80 cash basis overlay rate.

<sup>193</sup>Columbia. County rate includes \$3.50 county road rate.

<sup>194</sup>Galesburg. City rate includes \$1.14 town rate. County rate includes \$1.66 sanitary district rate.

<sup>195</sup>Newport. Total assessment roll does not include \$1,500,900 in bank shares taxed at \$6 per thousand. Public utility valuations are determined by the state and taxed at the total tax rate of \$42.30.

<sup>196</sup>Burlington. Total assessment rolls do not include money and credits of \$8,895,318 taxed at \$5 per thousand and \$237,859 taxed at \$1 per thousand.

<sup>197</sup>Elyria. City rate includes \$.07 town rate.

<sup>198</sup>Jackson. City rate includes \$.20 library rate.

## STATE NOTES

**Alabama.** Homestead exemption: first \$2,000 of assessed value of homestead is exempt from state tax only.

**Florida.** Homestead exemption: first \$5,000 of the assessed value of homesteads is exempt from state and all local taxes except debt service on obligations incurred prior to the passage of the amendment.

**Georgia.** Homestead exemption: \$2,000 general exemption on owner-occupied property.

**Louisiana.** Homestead exemption: \$2,000 general exemption on owner-occupied residential property in Orleans Parish. Exemption from state, parish and special taxes, not including municipal or city taxes, in the rest of the state.

**Minnesota.** Homestead exemption: first \$4,000 true value exempt further from state levies except debt service on obligations issued prior to the enactment of the law.

**Mississippi.** Exemption from state taxes, school, district and county maintenance taxes may be claimed by head of family to the value of \$5,000.

**New York.** Where state rate is not shown, it is included in county rate.

**Pennsylvania.** The following 1950 adjusted tax rates were computed by the Institute of Local Government, The Pennsylvania State College, using ratios of assessed and market values published by the State Tax Equalization Board: Allentown, \$15.90; Altoona, \$23.23;

Bethlehem, \$14.47; Chester, \$19.18; Easton, \$22.12; Erie, \$20.57; Harrisburg, \$15.21; Hazelton, \$20.02; Johnstown, \$21.08; Lancaster, \$14.75; McKeesport, \$18.80; New Castle, \$19.64; Reading, \$19.25; Wilkes-Barre, \$22.44; Williamsport, \$17.06; York, \$16.31. The adjusted rates included in the table are based on estimates of the ratio of assessed value to current market value supplied by correspondents in the localities.

**Oklahoma.** Homestead exemption: first \$1,000 of assessed value of homesteads is exempt from tax rates for all units.

**Rhode Island.** There is no county government in Rhode Island. There is a \$4 per thousand tax rate on intangible property which is not included in this survey because there seems to be little attempt either to assess or to collect this tax in most cities and towns outside of Providence and Woonsocket.

**Texas.** Homestead exemption: first \$3,000 of assessed value of homesteads is exempt from state taxes.

**West Virginia.** Property is divided into four classes: Class 1, all intangible personalty; Class 2, owner-occupied residences; Class 3, all other property outside municipalities; Class 4, all other property within municipalities. No municipal levies may be laid against Class 3 property. Each class has a maximum rate of levy for all purposes. The maximum levies on \$1,000 valuation are: Class 1, \$5; Class 2, \$10; Class 3, \$15; Class 4, \$20.

# News in Review

City, State and Nation . . .

Edited by H. M. Olmsted

## States, Cities Stress Civilian Defense

### *Urge Congress to Provide Basic Federal Legislation*

**B**OTH state and municipal organization conventions in December placed great emphasis on civilian defense preparations and were critical of the federal government's program.

The American Municipal Association, meeting in Washington December 4-6 with five hundred officials in attendance, criticized Congress and the president for moving too slowly in drafting plans for civilian defense against atomic attacks. At the last day's session the association called for creation of a new civil defense agency in the Department of Defense, having status equal to the Army, Navy and Air Force, and to be headed by a civilian secretary of civil defense.

The AMA also challenged the stand taken by federal officials that they should work through state authorities rather than directly with the cities.

While the conference was in session a \$3,100,000,000 three-year civil defense plan was proposed by the Civil Defense Administration. Of this sum \$2,250,000,000 would go for bomb shelters chiefly of communal type, the remainder to be for heavy equipment, stockpiles of critical materials, communications and administrative expense. States and localities were asked to stand about 46 per cent of the total.

The association elected Mayor William F. Devin of Seattle as its new president.

The tenth annual General Assembly of the States, sponsored by the Council of State Governments, meeting in

Chicago December 7-9, adopted a resolution urging Congress at once to enact necessary basic federal civil defense laws. It added, "Action on the matter of financing and constructing bomb shelters should be considered separately by the Congress if this is necessary to avoid a time-consuming controversy which would delay immediate enactment of essential civil defense legislation."

Another resolution on civil defense urged all states both to set up civilian defense organizations and enter into mutual aid compacts with neighboring states.

Congress was asked to provide for indemnification of volunteer civil defense workers in case of injury or death in course of duty.

The states were urged to defer or eliminate capital outlay items and non-essential expenditures in the interest of furthering national defense, maintaining a stable and productive national economy and conserving manpower and materials.

### **Other State Resolutions**

It was recommended that states which had not already done so consider setting up non-occupational sickness disability programs such as are in operation in New York, Rhode Island, New Jersey and California.

Another objective recommended was stricter enforcement of laws governing the use of highways by trucks and imposition of severe penalties for violation of weight and size restrictions.

States were urged to seek an amendment to the social security law to permit coverage of state and local government employees regardless of state or local pension plans.

### ***Council-Manager Plan Developments***

**Buena Vista, Virginia**, (1950 population 5,219) voted 421 to 330 on December 5 to adopt the council-manager plan. The total vote was over 88 per cent of the number of eligible voters. The plan does not become effective until 1952.

Council-manager charters for the new **Michigan** cities of **Grosse Pointe Woods** (10,407) and **Grosse Pointe Park** (13,029) carried in elections held December 11. Grosse Pointe Park was previously a council-manager village. Grosse Pointe Woods was also a village but did not have the manager plan. Its manager will have the title of city administrator.

**Puyallup, Washington**, (9,967) at a special election on December 9, voted 1,244 to 660 for the council-manager plan. A new council is to be elected in March, to take office in June.

Voters of **Tonkawa, Oklahoma**, (3,626) adopted the manager plan on December 19, 504 to 256.

The boroughs of **Warren** (14,747) and **Dormont** (12,731), **Pennsylvania**, have been returned to the official list of council-manager cities by the International City Managers' Association. They had been removed previously because of their failure to appoint managers.

At an election on the consolidation of **Milton and Freewater, Oregon**, 73 per cent of the voters favored the council-manager plan for the consolidated city. Milton previously had the manager plan.

**Wilton, Maine**, which voted for a manager at a town meeting on June 12, is to vote again on the subject at a special meeting.

There is a growing movement for the council-manager plan in **Gardiner, Maine**, and it is expected that a bill will be introduced in the 1951 legislature to authorize a local vote on the question.

The **Massachusetts Civic League** has drafted a bill, for filing in the legislature, to give towns authority to vote on adoption of town manager government upon petition by 10 per cent of the voters.

A committee in **Dedham, Massachusetts**, is studying the town manager plan. It has been granted an appropriation by the town.

Mayor **William A. Winston** of the village of **Herkimer, New York**, advocates the manager plan and is endeavoring to have the village board further its adoption. A petition may be circulated for that purpose.

In **West Orange, New Jersey**, the **Citizens for Good Government Association** is making a concentrated effort to obtain the council-manager plan to replace its commission government.

A further effort to obtain the manager plan is under way in **Takoma Park, Maryland**. A bill has been drafted by the **Citizens Advisory Committee** for presentation to the state legislature, calling for a local referendum on the manager plan at the March 1952 election. The **Chamber of Commerce** has endorsed the bill. A similar bill died in committee in the 1949 legislature upon a show of opposition from a substantial number of **Takoma Park** citizens.

The **Charter Revision Commission** of **Marine City, Michigan**, has decided to provide a council-manager charter.

**Henryetta, Oklahoma**, rejected the council-manager plan at an election on December 12.

The city council of **Hominy, Oklahoma**, has voted to submit adoption of the statutory council-manager plan to popular vote on January 16.

The city planning commission of **Lewiston, Idaho**, is making a study of the council-manager plan, to replace the present commission government.

A committee on civic improvement

of Salt Lake City, Utah, is studying the council-manager plan.

The charter commission of Yuma, Arizona, has drafted and proposed a council-manager charter.

Pasco, Washington, defeated a council-manager proposal on December 5 by a vote of 1,023 to 644.

In Halifax, Nova Scotia, where the people voted in October in favor of council-manager government, the city council has created a committee to draft charter amendments providing the plan for submission to the provincial legislature.

### ***Nine Managers Complete 25 Years of Service***

The 36th annual conference of the International City Managers' Association was held in Houston, Texas, in November, with 600 people in attendance of whom 320 were managers. Nine managers who completed a quarter-century of manager service during 1950 were awarded 25-year service certificates. Leonard G. Howell, city manager of Des Moines, Iowa, was elected president. The next conference is scheduled for September 9-13 at Poland Springs, Maine.

Three general sessions dealt with the management aspects of the city manager's job, including relationships with the council, the public, press, etc.

### ***New Orleans to Have Charter Committee***

The New Orleans commission council has voted to permit the following ten organizations to nominate members of a twelve-man city charter committee: Tulane University, Loyola University, Chamber of Commerce, New Orleans Bar Association, Louisiana Civil Service League, CIO, Central Trades and Labor Council, Bureau of Governmental Research and the Council of Civic Club Presidents. The commission council will name two mem-

bers and presumably others if the organizations do not act. Mayor deLesseps Morrison has proposed that each organization be permitted to present several names from which the council may choose.

### ***Maine Towns and Cities Judged in Reporting***

Awards in the 1950 municipal report competition, sponsored by the Maine Municipal Association, were presented at the association's annual convention on October 27 by Professor Orren C. Hormell of Bowdoin College. Bangor won the first award for cities. Eight awards went to various towns, according to population groups.

The award committee urged that municipal officers include in their reports an interpretation of their meaning, recommendations for future planning and graphs to illustrate the significance of numerical data.

### ***State Reorganization Urged for South Dakota***

The proposals to reorganize South Dakota state government, made by George T. Mickelson, retiring governor, have been receiving widespread attention throughout South Dakota. In an address to the Sioux Falls Chamber of Commerce on October 3, the governor suggested that: (1) All state officers except those who have the right to succeed the governor should be appointed by the governor; (2) all state officers—at least the governor and lieutenant governor—should have four-year terms; (3) a supervisor of state institutions should be appointed; (4) the legislature should meet every year; (5) a legislative interim committee should be appointed between sessions of the legislature; and (6) the state highway commission should operate on a full-time employment basis.

There has been little interest in

state administrative organization in South Dakota since the Departments of Finance and Agriculture were reorganized in 1925, following the comprehensive report made by the New York Bureau of Municipal Research. At present there are 77 departments, boards, commissions, offices and agencies in the state government and a need for reorganization exists. Governor Mickelson has indicated his intention of repeating his recommendations to the state legislature when it meets in January. They may serve as a stimulant for a comprehensive study of state government.

In his address, the governor noted, "Many of the older states are holding constitutional conventions in which they are revising their constitutions. They find that modern times require some changes from the days when those constitutions were written. They are too cumbersome to attempt to amend them by a few amendments today and a few amendments next election, and so on. The piecemeal method may not be the really intelligent approach."

W. O. FARBER

University of South Dakota

### ***Maryland Prepares for Constitution Convention***

The Maryland Legislative Council has appointed a committee to draft a bill for calling the constitutional convention for which the people of that state voted, 200,439 to 56,998, on November 7. The League of Women Voters has asked that the following points be included: a preparatory commission, a special election for the delegates, a nonpartisan ballot, suitable compensation for delegates, an open and unhurried convention and an adequate appropriation.

### ***Maine Constitution Receives Five Amendments***

Five constitutional amendments to the constitution of Maine, previously passed by the legislature, were ratified by the voters at the September general elections. These amendments:

1. Permit codification of the constitution, without change of its provisions,
2. Change the date for filing initiated legislation from 30 days before the end of a legislative session to 45 days after it begins,
3. Authorize issuance of bonds without amending the constitution,
4. Authorize a \$7,000,000 bond issue for a new bridge between Portland and South Portland,
5. Change the method of apportioning the membership of the House of Representatives. Apportionment for each county is to be on the basis of its share of the state's population. The maximum of seven representatives for any city is continued. The amendment does not redress the over-representation of the rural areas.

### ***New Mexico Retains Pre-primary Convention***

New Mexico's pre-primary convention law,<sup>1</sup> passed by the legislature in 1949 but submitted to the voters in referendum petition, secured a favorable vote of only 16,197 on November 7, with 49,815 against. Despite the excess of the vote for abolition, the law remains on the statute books inasmuch as its repeal required a minimum repeal vote of 40 per cent of all votes cast at the general election and some 185,000 people voted together.

<sup>1</sup>See "New Mexico Retains Primary" by Dorothy I. Cline. The REVIEW, March 1950, page 233.

### ***States Cooperate for Building Code Improvement***

The New York State Building Code Commission has arranged with top officials of agencies in the 36 other states concerned in some way with building regulations on a statewide basis to exchange information on building code matters, in order to advance uniformity and improvement in building laws and regulations not only in New York State but in the other participating states as well. The commission will provide the other agencies with its codes, technical bulletins, special reports on materials, equipment and methods of assembly, and other documents which the commission will issue.

In a survey preceding the establishment of liaison with those agencies, the commission found that several states are engaged in furthering on a statewide basis plans or proposals for dealing with building code problems common to nearly all municipalities in the country. A large number of states, the commission found, already have building regulations of limited application governing certain fire and structural safety provisions for places of public assembly, industrial and educational buildings, and some other types of occupancy.

North Carolina and Indiana have minimum requirements applicable throughout their states, the local governments being permitted to adopt these or higher requirements. New Mexico has a uniform state code administered by the state Contractors' License Board with the cooperation of local building inspectors. The Massachusetts Board of Standards of the Department of Public Safety is empowered to prepare codes for municipalities requesting them. Several other states have codes applicable to dwell-

ings, among them Connecticut, Michigan and New Jersey.

The California legislature is studying conflicts in building regulations among local agencies, agencies of the state government and between state and local agencies, with a view to making a report in the near future. Ohio has appointed a committee to consider a comprehensive statewide building code, while the Building Code Council of Iowa has recommended a uniform state building code enforced by local building departments.

The New York commission claims to be the first to carry out the concept of performance-type code writing.

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### ***Five New York School Boards Become Elective***

Under provisions of a law enacted by the 1950 New York State legislature, the school boards of five cities have been changed from an appointive to an elective basis. Four of these voted to do so; the fifth, Tonawanda, held no election and under the law its appointive board automatically became elective. Twelve other cities voted to retain appointive boards. The law applies to those cities under 125,000 where municipal and school district boundaries are the same. It also provides that elective boards will be fiscally independent of the cities.

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### ***Public Administration Fellowships at Harvard***

The Graduate School of Public Administration of Harvard University has announced the Littauer and Administration Fellowships for the year 1951-1952, designed for men and women who seek further training for governmental work. Information may be had from 118 Littauer Center, Harvard University, Cambridge, Massachusetts.

## California Cities Discuss City-County Relations

### *Ask That Unincorporated Urban Areas Pay Own Way*

AT THE recent 52nd annual conference of the League of California Cities in Los Angeles, city-county relations was one of the major items on the agenda. A study had been under way in the more populous counties of the state for some time and the problem had been before the regional divisions of the league. Delegates came to the conference informed as to inequities in their own areas and conscious not only that little or no progress was being made but that in some counties the cities were carrying an increased burden of subsidy for unincorporated urban areas.

The chairman of the subcommittee on fiscal relations told the mayors, councilmen and managers present that the problem, rankling for years, had been brought to a head by rapid and unusual growth. He told how league representatives had met with county representatives at San Francisco and from that meeting had "left with high hopes. We believed we were on the threshold of a major accomplishment to stop this type of county spending." But later action by the supervisors, he said, nullified the compromise plan. He cited what he called "shocking facts and figures" of county general fund expenditures to provide extra services and facilities to unincorporated urban areas.

The chairman of a Los Angeles county division committee said that growth in the unincorporated area of the county in the 1940 decade was 102 per cent as against a county over-

all growth of 47 per cent. Only one new city has been organized in Los Angeles County since 1930. In 1930 there were 69 areas in the county that could have been incorporated. In the twenty years since none of these has incorporated and today some of them even rival the county's second largest city, Long Beach, in population. This is true, he said, because "\$9,200,000 during the fiscal year 1948-49 were expended for the direct benefit of these areas although the people of Los Angeles County as a whole paid for it." If the unincorporated areas had paid for these direct benefit services, as city taxpayers do, it would have relieved city taxpayers of 19.9 cents of taxes per \$100 assessed valuation, and would have added 99.4 cents per \$100 assessed valuation to the tax bills in the benefited areas.

Another mayor reported that the league could not support the counties' proposal for broadening the county tax base unless and until the counties were willing to support collateral legislation prohibiting any county from providing municipal type services in unincorporated areas to be paid for out of the county general fund.

At the closing business session the following was one of the eleven resolutions adopted by the conference:

"WHEREAS, the great increase in population in the unincorporated areas of the state has created the need for municipal type services both in the urban fringe areas round the cities and in the separate unincorporated communities, many of which are larger than most incorporated cities; and

"WHEREAS, such unincorporated urban areas demand that county boards of supervisors provide such

municipal type services out of the general fund of the county to which city taxpayers so heavily contribute; and

"WHEREAS, there is increasing evidence that boards of supervisors are yielding to such pressures and are providing more and higher standards of these municipal services to those unincorporated areas out of the county general fund; and

"WHEREAS, sound public policy and equity in county taxation require that such special services to urban developments in unincorporated areas should be paid for by those who are locally benefited rather than by the county as a whole; now, therefore, be it

"RESOLVED, by the general assembly of the League of California Cities, meeting in annual conference in Los Angeles, October 1950, that the board of directors of the league be and it is hereby requested to propose legislation at the 1951 session of the California state legislature to prohibit the furnishing of such services to these unincorporated urban areas out of the general fund of the county, and to require the persons and property in the unincorporated areas directly benefited by such services to pay the cost through some form of special district or as a result of annexation or incorporation; and be it further

"RESOLVED, that this general assembly of the league express its gratitude and appreciation to the members of the intergovernmental relations committee of the league, and to all the other officials who participated in the work of the committee and the studies of city-county fiscal relations made by it, for their outstanding contribution to the cities of California and to the taxpayers within the cities."

### ***Canadian Province Installs Counties***

The province of Alberta, Canada, has adopted a new plan of local government units to be known as "counties." (Chapter 15, laws of 1950.) The plan applies only to areas outside incorporated cities and villages where the existing authority is divided among units known as municipalities, hospital districts and rural school districts, each with its own boundaries, its own governing board and its own taxing and borrowing power.

On a request from any one of these divisions the lieutenant governor in council may proceed to form a county, give it a name and number, determine its boundaries and determine the number of members of the elective governing board to be known as the council of the county. When the new unit is set up, school districts, hospital districts and municipal entities within the county cease to exist and all their functions are taken over by the county government which administers the three groups of functions through council committees, the committees being privileged to co-opt additional members.

The motives for the procedure include a desire for only one annual tax levy and collection and a recognition of the necessity to pool funds and borrowing power.

### ***Special Newspaper Report on Warwick County***

The November 19th (Sunday) issue of the Newport News, Virginia, *Daily Press* recently included a 32-page supplement devoted to a report on Warwick County. Prominently featured was the county manager form of government under which Warwick has been operating since 1945.

(Continued on page 49)

## Proportional Representation . . .

*Edited by George H. Hallett, Jr.  
and Wm. Redin Woodward*

(This department is successor to the Proportional Representation Review)

### Wheeling, West Virginia, Votes Out P. R.

#### *Changes to Ward Plan After Fifteen Years*

**BY** A vote of 13,456 to 6,579 the voters of Wheeling, West Virginia, last November 7 terminated the proportional representation system of election which had been in effect in their city since 1935. At the same time they voted 11,471 to 4,835 to adopt representation by wards (districts) instead of election at large.

Opponents of P. R. carried all of the nine districts of the city, but the vote was closest in suburban Triadelphia, where five of the city's present nine councilmen elected by P. R. happen to live. In that district, in which over 30 per cent of the votes in the city on the question were cast, repeal was ahead by a mere ten votes.

Comment on the history of P. R. in Wheeling comes from Colonel Julian G. Hearne, Jr., now of Arlington, Virginia, who served as chairman of the young voters' executive committee of the Wheeling Association in 1935 in support of the P. R.—manager charter.

Colonel Hearne is of the opinion that although Wheeling was better governed when it had P. R. than with the previous system of election, the city did not realize the full advantages available under its charter. Charter reform backers failed to make effective efforts to build up and elect the best possible candidates for the city council and the council failed to select a trained city manager, appointing an untrained local political leader.

Colonel Hearne believes that the

four-year term provided for councilmen under the charter is too long and that a shorter term and more frequent elections would provide more responsible councilmen. He also pointed out that the conduct of the count of votes under inexperienced direction, together with the failure of the supporters of P. R. to keep up a continuing campaign of information of the voting system, with demonstration elections and the like, led to a certain amount of confusion on the part of the people, reflected in some newspaper opinions that the system was "too complicated" for the people to understand.

In summary Colonel Hearne says "The members of the council during the past fifteen years have, for the most part, been honest and individually capable in their respective businesses but never has the council worked as a team nor has there ever been a definite 'charter' party in council or in the city as a whole. The opposition has produced the most active councilmen and, in all fairness I should add that the present mayor who is the leading opponent of P. R. is the only member of the council during the last fifteen years who has produced any program for the council."

"The Wheeling Association, which in 1935 promised never to go to sleep certainly did go to sleep soon thereafter. It folded up after the 1935 council election, came to life briefly in 1936 to save the charter from repeal at a special election, and thereafter merely gave the appearance of life for a short time before each council campaign. After 1935 the association did not solicit nine candidates to run as a charter ticket. Instead, it waited to see

who came in the race and then endorsed sometimes twelve, sometimes fifteen, etc. No precinct organization was maintained and the winners would have won without association support anyway. In other words there never has been a 'charter party' in Wheeling. . . .

"I am now told that quite an active campaign was made by the Wheeling Association to save P. R. during the months of September and October of this year. But the opposition has been working hard for fifteen years and you just can't overcome fifteen years' work in two months."

### ***'Limited Vote' Proposed for Philadelphia***

The Bureau of Municipal Research of Philadelphia has recently published an analysis of the "limited vote" proposal which is being considered as a feature of a new charter now being framed by a charter commission. The proposal is for a seventeen-member council, ten to be elected from single-member districts and seven at large. Each voter would have the right to vote for one district councilman and four councilmen at large. The limitation on the number of councilmen at large for whom a single ballot may be cast permits a few to be elected without a city-wide majority and with-

out obtaining a majority in any particular district.

The Bureau of Municipal Research has prepared figures of the party representation which the plan would have provided in past elections assuming the same ward-by-ward party votes. These figures are compared below with the present district system (the districts electing from one to five each):

The 1931 figures show that the system can give the minority party a greater proportion of the representation than its proportion of the vote cast, although in other cases the representation is substantially less than the proportion of the total vote cast. The bureau analysis adds: "In fact, it would seem to be easier under the proposed charter than under the present one for a party polling the smaller popular vote in an election for councilmen to secure a majority of the seats in council. For example, in 1939, a shift of only 404 votes in District No. 1 (new charter district and provisions) would have produced that result." Such a result would not be possible under P. R., which would prevent a minority from being appreciably over-represented as well as protecting it from being more than slightly under-represented.

The bureau adds the caution: "This

Year	Party	Vote (%)	Representation (%)	
			Old System	Proposal
1931	Rep.	91	100	82
	Dem.	9	0	18
1935	Rep.	54	100	76
	Dem.	46	0	24
1939	Rep.	52	92	53
	Dem.	48	8	47
1943	Rep.	55	96	65
	Dem.	45	4	35
1947	Rep.	56	100	71
	Dem.	44	0	29

analysis has its limitations because it cannot take into account the effects which the change in the method of representation might have had upon the vote."

### ***P. R. League Meets in Buffalo***

The annual meeting of the Proportional Representation League was held at the Hotel Statler, Buffalo, New York, on November 21, 1950. Hon. Albert D. Cash, mayor of Cincinnati and president of the League, presided.

Gabriel L. Kaplan, legislative counsel to Stanley M. Isaacs, minority leader of the New York City Council, described the difference between the council elected in New York under proportional representation and that elected in 1949 under the district method. "New York City has 24 state senate districts," said Mr. Kaplan. "At the 1949 election each of these districts elected one councilman for a four-year term. At the same time the voters elected a mayor. The Republican mayoralty candidate, Newbold Morris, running also as the candidate of the Liberal party, received about one-third of the total vote. The American Labor party candidate received about 12 per cent. Mayor O'Dwyer, the Democratic candidate, polled about 55 per cent of the vote.

"On the basis of its city-wide mayoralty showing, the Democratic party was entitled to thirteen or fourteen councilmen out of the 24 places to be filled. It actually fared much better. Aided by the senate district selection basis, it captured 23 out of the 24 council seats. The only non-Democrat is Republican Stanley M. Isaacs, whose district includes Manhattan's silk-stockings area and who might have been beaten had he not had Liberal party support.

"I doubt that anyone would seriously urge that although 55 out of every

100 voters wanted a Democrat for mayor, 95 out of that same 100 wanted Democrats on the council.

"This result, accomplished through a process which gives a fortuitously distributed and bare majority of the voters a stranglehold on the council has also given New York City a council which is totally and shockingly subservient to the Democratic machine."

Francis A. Harrington, president of the Citizens' Plan "E" Association of Worcester, described the educational program of his organization, which campaigned in 1947 for adoption of the council-manager plan and P. R. (Plan E) and supported slates of candidates for the city council and school committee at the first P. R. election in 1949. The association also campaigned vigorously in November 1950 for the election of state legislators favorable to P. R.

Mr. Harrington also presented a film talk, "P. R.—People's Rule."

Rev. Edward Dowling, S.J., of *The Queen's Work*, St. Louis, spoke on the tendency in his city and many other communities to have several governmental bodies controlling different parts of the local government. For example, St. Louis and Kansas City have no control over their police departments, this being a state function. School boards, park boards, etc., make for additional confusion.

The members present unanimously adopted the following memorial:

"The annual meeting of the Proportional Representation League, held at Buffalo, New York, November 20, 1950, expresses profound regret over the loss of its trustee, Clarence A. Dykstra, who died May 6, 1950. Mr. Dykstra, provost of the University of California at Los Angeles, was long a supporter of proportional representation. He was a member of the council of the Proportional Representation

League from 1925 until the time of his death and a member of its Board of Trustees since 1938.

"Civic leader, educator and public administrator, Mr. Dykstra was secretary of the Cleveland Citizens League as well as of the Chicago and the Los Angeles City Clubs. He held important posts with the Los Angeles Department of Water and Power before becoming city manager of Cincinnati in 1930. His handling of the disastrous Cincinnati flood situation in 1937 brought him national fame and the presidency of the University of Wisconsin, where he served for eight years with time out for a series of vital assignments from the United States Government during World War II. He served as president of the National Municipal League from 1937 to 1940.

"Mr. Dykstra's outstanding service as city manager of Cincinnati, by choice of a proportionally elected council and under its direction in matters of policy, gave the country its most conspicuous example of successful operation of the P. R.—city manager combination long advocated by the P. R. and the National Municipal Leagues."

The meeting also adopted by unanimous vote a resolution requesting the National Municipal League, with which the Proportional Representation League is now merged, to place greater emphasis on proportional representation as the real backbone of the council-manager form of government.

The following trustees, placed in nomination by Father Dowling, were elected to serve for 1951: Albert D. Cash, mayor of Cincinnati; Richard S.

Childs of New York, chairman of the Council of the National Municipal League; Paul H. Douglas of Chicago, United States Senator from Illinois; C. G. Hoag of Haverford, Pennsylvania, honorary secretary of the P. R. League; A. B. Holmstrom, mayor of Worcester, Massachusetts (replacing Mr. Dykstra); J. Henry Scattergood of Villa Nova, Pennsylvania; and Thomas Raeburn White of Philadelphia, vice president of the P. R. League.

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## COUNTY AND TOWNSHIP

(Continued from page 45)

### ***Texas County Elects Dead Man***

In the Jeff Davis County, Texas, elections last November, 163 of the 170 votes cast for county judge were cast for the candidate who had died the preceding week. A special election will be held to fill the vacancy.

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### ***Governor Proposes Four-year Terms for County Officials***

In a recent press conference Governor Allan Shivers of Texas repeated a recommendation he has made on former occasions that the state constitution be amended to establish four-year terms of office for county as well as state elected officials. At present they serve for two years. The Fort Worth *Star-Telegram* recently expressed its editorial approval of the proposal.

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### ***Texas City and County Cooperate on Health***

Kleberg County, Texas, and the city of Kingsville recently completed their plans for establishment of a joint city-county health unit.

## Taxation and Finance

Edited by Wade S. Smith

## Court Voids Sale of Jersey Bridges

### *County Commission Told to Restore Property to Sellers*

**PURCHASE** by the Burlington County, New Jersey, Bridge Commission, in October 1948, of two privately-owned toll bridges across the Delaware River was voided December 6, 1950, by Superior Court Judge Walter J. Freund, at Newark. The suit brought by Governor Alfred E. Driscoll had charged that the transaction was engineered through "fraud, misrepresentation and undue influence." According to press reports, the court found that the deal was "replete with chicanery" and "cannot be sustained."

Disclosure of the acquisition of the bridges by a public agency had come with dramatic suddenness, in November 1948, through announcement that a New York bank and investment house had acquired \$12,400,000 revenue bonds of the Burlington County Bridge Commission, issued by that agency to finance the purchase of the Burlington-Bristol and Tacony-Palmyra bridges and secured by a pledge of the tolls from the bridges.<sup>1</sup> The state of New Jersey had the right to recapture the bridges under a formula which would have placed a price of about \$5,000,000 on the two structures and Governor Driscoll immediately ordered an investigation of the transaction by the state attorney general.

The attorney general's report, as subsequently published in full, disclosed that within the period of three successive days—October 20-22,

inclusive — the Burlington County board of freeholders appointed the bridge commissioners, the bridge commissioners were made an offer for the bridges which they accepted, the necessary legal formalities were completed and the bonds were delivered to the owner of the bridges and resold to the New York bankers.

Judge Freund, according to press reports, ordered that the bridge commission surrender and restore all the property it received from the sellers and ordered the sellers, recipients of the purchase money, to repay to the bondholders all moneys received from them. "Each shall disgorge and be required to repay such part of the purchase price as each received." The opinion is reported to have held that the bondholders may be subrogated to the mortgagees or other holders of liens on the bridges as of October 22, 1948, to the extent that money of the bondholders was used to pay off debts, and that the bondholders shall have a lien on the revenues of the bridges for the balance of the bond issue until repayment, subject to the rights of the state to acquire the bridges under the condemnation formula.

Commenting on the swift course of events leading to the delivery of the bonds, the court is quoted as stating that the commissioners "failed to discharge the duties which devolve upon a public officer. The case is replete with nonfeasances and misfeasances. . . ." Of the defense contention that the sale was profitable to the commission and the county, the court said the argument was "untenable and entirely without merit," since "the traveling public, although at reduced tolls, was to pay \$12,000,000 for what

<sup>1</sup>See "Jersey County 'Scoops' State," NATIONAL MUNICIPAL REVIEW, January 1949, page 54.

might have been acquired for approximately \$5,000,000."

Governor Driscoll hailed the decision as making it "apparent that the litigation undertaken to protect the public was justified." The defendants are expected to appeal the decision.

### **Seattle Light Bonds Carried**

Final returns from the November 7, 1950, election in Seattle, inclusive of the count of absentee ballots, swung the result from defeat by a narrow margin to approval for \$25,850,000 light and power revenue bonds. Approval of the bonds had been sought as a means of securing an expression of voter opinion on the proposed purchase by the city light system of facilities of the privately owned electric utility, although the city has the legal right to issue revenue bonds without submitting them to the voters.

Passage of the authorization measure opens the way for the conclusion of the purchase transaction, negotiations between the city and company having already been completed successfully. The company, with which the city system has been in competition since the city plant was established more than 40 years ago, still serves upwards of one-third of the electric customers.

Final count of the statewide Washington vote brought less happy results for a \$20,000,000 block of a total school and building program of \$80,000,000 originally reported approved. The \$20,000,000 was for state higher educational institutions and was defeated.

### **Bond Submissions Down**

Compilation of 1950 bond submissions showed, as expected, a substantial decrease from the 1949 general election. According to *The Daily Bond Buyer*,

bonds submitted November 7, 1950, totaled \$968,785,410. For the entire month of November 1950, bond proposals submitted totaled \$1,008,572,090, of which \$697,945,290 was approved. For November 1949, submissions totaled \$1,588,859,200 of which \$1,348,573,000 was approved. Principally because of the smaller volume of state soldiers' bonus bonds voted, 1950 bond approvals by the voters will be well below 1949. For the first eleven months, voters approved a total of \$1,474,304,000 compared with \$2,150,416,000 in January-November, 1949.

Although 1950 bond elections have not been up to the 1949 peak, the states, cities and other local units continued their new borrowing at an unprecedented pace. Issues of state and local bonds—as compiled by *The Bond Buyer*—totaled \$3,513,920,819 for the eleven months January-November, 1950. For the corresponding 1949 period the total had been \$2,739,718,282, down slightly from the peak established in 1948, \$2,858,011,534. Controls on construction, scarcities of materials and the cumulative effect of military and war-industry demands for manpower had, by early December 1950, had little effect in slowing down local construction schedules, but they promised to exert more influence as 1951 progressed.

### **State Veterans' Bonuses Reach Nearly Three Billion**

Approval of bonuses to World War II veterans by Montana, Oregon and West Virginia in the 1950 elections brings to 21 the number of states paying such bonuses.

Total awards authorized for veterans by the states since V-J Day amount to more than \$2,700,000,000, according to the Federation of Tax Administrators. This compares with World War

(Continued on page 55)

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Citizen Action . . . . . Edited by Elsie S. Parker

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## Des Moines LWV Gets Civic Award

**Successful Campaign for  
Manager Plan Wins \$1,000**

ON NOVEMBER 21, 1950, at a luncheon in New York City, the League of Women Voters of Des Moines, Iowa, received the Lane Bryant Annual Award consisting of a plaque and \$1,000 "in recognition of outstanding volunteer services to the community." The uphill fight to replace a shabby political commission government with the council-manager plan was primarily inspired and conducted by the women and the help that ought to have been forthcoming from leading business men was laggard and faint-hearted. The women furnished the pertinacity and they rang the doorbells, winning by a close majority of 800 in 40,000 votes. The story has been already told in this REVIEW.<sup>1</sup>

In making the award to Mrs. Maurice H. Noun, president of the league during the 1949 campaign, Raphael Malsin of Lane Bryant, Inc., commented: "There is nothing so dramatic as a good battle. Our winners saw their city government was run inefficiently, carelessly, corruptly. They determined the reason to be the workings of the commission plan then in existence. They canvassed the country, discovered for themselves that the city manager plan was most likely to improve the condition. They drew up a petition, got the necessary signatures and conducted a rousing campaign

against all sorts of odds. With 40,000 participating they not only won the election but achieved the cooperation of their opponents in the subsequent administration of its results. Chosen by our judges as winner of the Lane Bryant Award—The League of Women Voters of Des Moines, Iowa."

This award was first made a year ago; the recipient, chosen by an impartial and eminent *ad hoc* committee, was the Citizens Schools Committee of Chicago.

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## Research Foundation Urges Citizen Action

Miami needs organized citizen action to insure efficient city government, says the Dade County Research Foundation. In December *News Letters* it cites striking examples of citizen organizations in four other cities which have cleaned up their local governments—Cincinnati, Phoenix, Grand Rapids and Kansas City, Missouri. "All these cities were in worse shape than Miami," says the foundation, "Yet now all of them enjoy much better city government than Miami because the citizens wanted good government and organized to get it."

"In each case a citizens' action organization selected trustworthy candidates and conducted a city-wide campaign to get them elected. As individuals they were powerless; with an organization they were all-powerful. . . . Some people in Miami believe that bad city government is inevitable. That's not true. Many cities, which once had much worse government than Miami now enjoy excellent city government."

The foundation's report describes

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<sup>1</sup>See "Des Moines Drops Own Plan," by Katherine R. Stroud, the REVIEW, June 1949, page 269.

some of the accomplishments of good government in the four cities cited, showing that while services improved, money was saved by efficient methods and careful planning.

The Dade County Research Foundation cannot perform the service of screening candidates and conducting campaigns, says the report, "Ours is a nonpartisan, nonpolitical organization which takes no part in the election or appointment of persons to public office. But we shall be glad to make available to civic organizations or individual citizens the information we have regarding citizen action groups in other cities."

### ***Northwest Conference Discusses Community Planning***

The city planning movement in the Pacific Northwest was given a welcomed boost by the seventh annual Public Affairs Conference of the State College of Washington, held in Spokane on October 14, 1950. Theme of the conference, which was sponsored by the College's Department of History and Political Science, was "Better Living Through Community Planning."

Registrants at the conference, numbering about two hundred, were drawn from all parts of the Pacific Northwest. Subjects of panel discussion included the administrative, fiscal and personnel problems of the planning agency; traffic and parking problems; planning for the metropolitan community; and planning for the smaller community. Principal conference speakers were Charles B. Bennett, director of planning for the city of Los Angeles, and Charles McKinley, professor of political science at Reed College, Portland, Oregon, and long-time leader in city and regional planning in the Northwest. Director of the conference was Dr. Paul Beckett, Associate Professor of Public Ad-

ministration at Washington State College.

### ***NACS Probes Citizen Group Problems***

The National Association of Civic Secretaries held two well attended sessions in connection with the National Conference on Government at Buffalo last November. Presiding over the "Civic Clinics" session, held Sunday evening, November 19, was the association's president, Ronald E. Gregg, executive secretary of the Toledo Municipal League.

Allen H. Seed, Jr., director of field services of the National Municipal League, described the "Civic Scene Coast to Coast." During past months, Mr. Seed has traveled from Portland, Maine, to Portland, Oregon, visiting civic organizations and talking with civic secretaries and citizen leaders. He reported that he found local civic activity at an unprecedented high.

Alfred Willoughby, executive secretary of the National Municipal League, spoke briefly about the need for more field service by his organization and expressed the hope that it would be able to extend it soon.

An "Organized Shop" talk by NACS members discussed "Overcoming the Worst Obstacles," "Our Best Current Job" and "How Would You Handle This One."

Edward M. Pape, secretary of the Civic Club of Allegheny County, felt the worst obstacle his organization faced recently had been resumption of publication of its bulletin. He built up a committee led by the head of the University of Pittsburgh's Department of Journalism, with advertising people and editors of house organs as its members, and hired a young man specializing in journalism to do the makeup. The plan has worked out successfully.

Miss Lillian Edgerton, of the Citi-

zens Association of Chicago, said that one problem her organization faced was keeping in touch with some two hundred local civic groups in the 75 little cities into which Chicago is divided. Many have now been placed on the association's mailing list and receive information on what is going on at city hall. In 1949 the association organized a Citizens Community Council made up of representatives of these local clubs. Representatives take information back to their local groups which may take action.

Others present reported on how their groups keep in touch with members—printed bulletins, mimeographed sheets, tabloids, research reports, and how to finance them, their make-up, etc.

Miss M. L. Ferguson of the Civic Advisory Council of Toronto, reported on a survey of civic organizations made by the council. "The Problem we have in our Civic Advisory Council is not a financial one," reported Miss Ferguson. "Our council has a unique position as a creature of the city. Funds are appropriated by the administration and yet we are called upon to report on subjects which may involve criticism of the administration. . . . There are no strings attached to our funds. The council is made up of representatives from city organizations and individuals who serve on commissions. The city asks us for a report. We get a committee together and prepare it. Some matters recently studied were municipal finance, convention hall facilities, housing, and our most comprehensive report was on the metropolitan problems of Toronto."

Harold S. Buttenheim, editor of *The American City*, suggested that the most important question before municipal government and local civic organizations is that of civil defense and just how far we should go in

preparedness for atomic bomb attacks. "Best defense against the bomb is space," said Mr. Buttenheim. "We have an opportunity such as never existed before to do a patriotic job at the same time we work out the problem of land over-crowding. It is a serious question when we clear off slums whether the area should be rebuilt for the same population or opened up into parks and areas for redevelopment."

Others taking part in the session were Hugh Robinson, executive secretary of the Citizens Association of Kansas City; Daniel J. Ahern, Jr., of the New Boston Committee; Benjamin Torf, executive secretary of the Citizens Plan "E" Association of Worcester; John E. Bebout, assistant secretary of the National Municipal League; and Raymond deSteiger, president of the East Detroit Civic League.

The session held Monday morning, November 20, discussed a most important problem of local civic groups—"Raising Money." It was presided over by Sherman P. Voorhees, executive director of Future Springfield, Inc., Springfield, Massachusetts.

Harry Wolkstein, certified public accountant of Newark, New Jersey, discussed "Tax Problems Facing Civic Organizations"; Charles E. Davies, of the Citizens League of Cleveland, spoke on "Raising the Level of Support"; and Walter Megrnigle, of Ketchum, Inc., a public relations firm, had as his topic "You Can't Sell Air."

At the association's business meeting these officials were elected: president, Ronald E. Gregg, executive secretary of the Toledo Municipal League; first vice president, Guy C. Larcom, Jr., director of the Cleveland Citizens League; second vice president, C. A. Crosser, executive secretary of the Seattle Municipal League; third vice president, Hugh Robinson,

executive secretary of the Citizens Association of Kansas City, Missouri; secretary, Allen H. Seed, Jr., director of field services of the National Municipal League; and treasurer, Sherman P. Voorhees, executive director of Future Springfield, Inc.

Miss Hazelle B. Scott, assistant secretary of the Civic Club of Allegheny County, Pittsburgh, Pa., acted as recorder for the sessions. This story is based on her report.

### Potpourri

A Civic Planning Committee has been formed in Ford City, Pennsylvania. Practically at the top of its list is a study of school planning for the area, which is growing rapidly.

The Maywood, New Jersey, Taxpayers League has appointed a planning committee for the council-manager campaign now under way in that borough and will provide speakers on the subject for other organizations.

In New York City the Women's City Club is lending its efforts to the struggle to keep the city clean, according to the first annual report of its City Housekeeping Committee. In order to bring the matter to the attention of city dwellers, the club is working on a series of broadcasts and the development of a plan for having neighborhood moving picture houses show still pictures between films on the need for street cleanliness.

"Never underestimate the power of a women's club," says the *Michigan Community News Letter*. The editor has been looking over the 30 or more scrapbooks and exhibits entered by Michigan groups in the "Build a Better Community Contest" engineered by the National Federation of Women's Clubs. The *News Letter* lists the projects undertaken by local clubs in cooperation with other civic

organizations. They include community hospitals, libraries and parks. Several encouraged clean-up and beautification programs.

### TAXATION AND FINANCE

(Continued from page 51)

I bonus payments of nearly \$400,000,000 by twenty states.

Largest single World War II bonus payment was the \$500,000,000 approved by Pennsylvania voters in 1949. New York voted a \$400,000,000 bonus payment in 1947 and the previous year Illinois approved a \$385,000,000 bonus for its veterans. By contrast, bond issues approved for veteran awards this year in Montana, Oregon and West Virginia totaled \$187,000,000.

The initiative measure approved by Montana provides for the payment of a \$22,000,000 bonus to be financed by an additional cigarette tax of two cents per package. This measure will increase the tax on cigarettes from two cents to four cents per package, effective upon proclamation by the governor. In Oregon voters passed a constitutional amendment authorizing the state to issue bonds for the payment of an estimated \$75,000,000 soldiers' bonus. The amendment is silent as to levy of taxes to finance payment.

Approval by West Virginia's electorate of a constitutional amendment authorizes the state legislature to issue bonds for the payment of a \$90,000,000 bonus, to be financed by the levy of any of the following taxes: (1) an additional cigarette tax, (2) an additional tax on non-intoxicating beer, (3) an additional charge on sale of wine and liquor, (4) an additional sales tax and (5) a graduated income tax.

In 1949 seven states, in addition to Pennsylvania, enacted such legislation: Delaware, Indiana, Iowa, Minnesota, North Dakota, South Dakota and Washington.

## Running an Agency Has Its Problems

### *Objectives, Research and Reporting Policies Vary*

**M**OST governmental research agencies are clear as to their underlying objectives, uncertain as to the best means of carrying out those objectives and optimistic over whether they can really attain their objectives.<sup>1</sup>

The overwhelming majority of the agencies agree that their prime mission is to stimulate governmental efficiency—using the word in its broadest sense. Such familiar targets of years gone by as “keeping taxes down,” “insuring honest government” or “responsible government” receive only scattered preference.

There are wide differences over what operational technique is best calculated to attain the desired objective. At the one extreme are those agencies that act as public goads, that by news releases, speeches and associated activity hope to assure active citizen participation and official response. At the other extreme are agencies that prefer to operate quietly “behind the scenes,” attempting to persuade public officials without their own parts becoming known. The diversity of approaches is reflected in the range of frequency with which the various organizations appear at public hearings, issue public state-

ments, release reports, comment on legislation, engage in legislative activity and confer with public officials.

A subsidiary problem is whether the research agency should act as “the quiet dispenser of the facts” without recommendation, on the theory that the facts speak for themselves and necessary action will follow. Most agencies go beyond this and couple facts with recommendations.

A third facet is whether an agency should rely primarily on the expression of an editorial-type of opinion on governmental action and inaction drawn from the news columns or should dwell primarily upon conclusions drawn from its own research data.

Various combinations of technique (citizen participation versus behind-the-scenes), content (facts versus recommendations) and source (newspaper versus original research) are possible. Some of the more successful agencies combine these ingredients in varying proportions for different situations. For example, publicity campaigns are effective in removing from the hoodlums impaled by “friendly” lobbies. Behind-the-scenes efforts are helpful in securing adoption of detailed procedural reforms; facts alone are strategic at election time; recommendations are almost always in order; press sources are sufficient for comment on official action; staff research is essential for recommendations concerning improved methods. A single far-reaching program of an agency might entail the use of all these techniques.

Governmental research agencies, by nature introspective, reach the extreme of soul-searching in their quest of knowledge as to whether or not they are fulfilling their basic mission.

<sup>1</sup>This article was prompted by one of the sessions at the annual conference of the Governmental Research Association. The session was led by the author. Preparatory to the session the members, executives of research agencies all over the United States, had jointly devised and answered a comprehensive questionnaire.

They question whether they are common scolds, public eye-catchers or really effective architects of government organization and procedure; whether matters of top policy aren't so important as to outweigh the need for examination into details of administration; whether local agencies themselves aren't futile in the light of the transcending importance of action on the federal level.

Generally speaking, agency heads reject the more pessimistically slanted perspectives, taking the "long" view. Some of the older researchers maintain that a limiting attitude as to the effectiveness of governmental research is in truth the reflection of a frustration brought forth by a realization of the complexities.

Most agencies review their policies and basic objectives at only infrequent intervals. The need for basic definition is brought up by such questions as "Do our objectives have real meaning—what, for example, is 'good government?'" And recognition of objectives is useless unless they are understood; agency policies and objectives are frequently not understood by junior staff men.

The technique of planning and executing agency program is an important part of the craft. Most agency heads establish a work program, descriptive of the activities of their agency for the future period—often one year. This program is most often originated by, planned and controlled by the agency head, rather than the trustees.

Because the work programs of most agencies are geared to current issues, the problem of avoiding peaks and valleys is paramount. The majority of the agency heads find them unavoidable although there has been successful experience in maintaining a reservoir of projects to activate or

drop as the pressure of current work dictates.

Public relations is one of the most important problems facing a research agency: relations with the press, with government, with civil service employees, other civic groups and with the public at large. The most important public of a research agency is government, for this is the organism it is attempting to influence. The overwhelming majority of research organizations enjoy friendly relations with government, have free access to government files and officials, are called in periodically by government for assistance and work closely with it. For the relationships to develop effectively, frequent personal contacts with officials are necessary. Various techniques are useful, such as attributing authorship and giving credit to the government men for the proposals of the research agency, refraining from asking favors and remaining completely nonpartisan. In the final analysis a successful relationship is built upon confidence, and that is dependent upon performance.

While the majority of research agencies regard government employees with friendly attitudes, this is reciprocated only partially by the government workers. The explanation is rooted in the frequently antithetical position that research agencies must take to demands of government workers in order to remain faithful to their trust.

Most research agencies have been perplexed by the problem of measuring their own effectiveness as individual agencies. The paucity of standards in governmental operation is reflected in the field of governmental research. A quantitative measure widely used is the number of governmental actions influenced by the agency. Some agencies estimate government's savings resulting from

their recommendations; others cite government's tax rates as an index of their effectiveness. Various indirect criteria are utilized such as press coverage and opinion, financial support and trustee and other informed opinion. Many agencies consider internal or subjective criteria the most reliable: volume and quantity of output, comparison with other agencies and with other years, and the appraisal and performance analysis of their own staffs.

Other important agency problems include fund raising (there is only a remote relationship between the quality of service rendered and the immediate success in fund raising), trustee participation and internal matters such as personnel and office management.

DANIEL L. KURSHAN,  
*Executive Director*

Citizens Budget Commission  
of New York

## Research Pamphlets and Articles

### Assessment

**Property Assessment in Kansas.** By Jack F. McKay. Lawrence, University of Kansas, Bureau of Government Research, 1950. 124 pp. Charts.

### Budgets

**The City's General Fund Budget Revenues for 1951. The City's Total Budget Proposal for 1951. Departmental Increases Proposed by City for 1951.** Baltimore 2, Commission on Governmental Efficiency and Economy, *Your Tax Dollar*, November 1950. 2 pp. each.

**Coming Up—1951 Budgets.** Chicago 2, The Civic Federation, November 1950. 7 pp.

**County Budget Document.** Buffalo 2, Municipal Research Bureau, *Just a Moment*, November 23, 1950. 3 pp.

### Counties

**Making the County Charter a Success—A Job for Citizens and Officials.** St. Louis 1, Governmental Research Institute, *Dollars and Sense in Government*, November 15, 1950. 2 pp.

### Defense

**Civil Defense Council Speeds Program.** Philadelphia 7, Bureau of Municipal Research, *Citizens' Business*, November 13, 1950. 4 pp.

### Education

**Education and Taxes.** By Albert Nohl. Santa Fe, Taxpayers' Association of New Mexico, *New Mexico Tax Bulletin*, November 1950. 4 pp.

**The New School Law.** 3. City School Cooperation and District Consolidation.<sup>1</sup> Schenectady 5, New York Bureau of Municipal Research, *Research Brevities*, November 17, 1950. 3 pp.

**Progress at a Snail's Pace.** The Record on School District Reorganization. Pittsburgh 22, Pennsylvania Economy League, Western Division, *P. E. L. Newsletter*, October 1950. 6 pp.

**School District Tax Rates.** Buffalo 2, Municipal Research Bureau, *Just a Moment*, November 30, 1950. 3 pp.

### Housing

**Emergency Housing.** Toronto Bureau of Municipal Research, *City Affairs*, November 9, 1950. 4 pp.

### Municipal Government

**Municipal Government in South Carolina.** By George R. Sherrill and Robert H. Stoudemire. Columbia, University of South Carolina Press, 1950. 223 pp. Charts. \$1.

### Police

**Michigan State Police.** Staff Report. Detroit 26, Michigan Joint Legislative Committee on Reorganization of State Government, 1950. 31, ix pp.

<sup>1</sup>For a listing of Parts 1 and 2 see the discussion of "The New School Law" in the REVIEW, December 1950, page 578.

### Research

**County Government Research at Iowa State University.** By Kirk H. Porter. Washington, D. C., National Association of County Officials, *The County Officer*, November 1950. 4 pp.

### Salaries

**County Welfare Salaries.** Buffalo Municipal Research Bureau, *Just a Moment*, November 9, 1950. 3 pp.

### Social Security

**Federal Social Security and Utah's Public Retirement Systems.** Salt Lake City 1, Utah Foundation, 1950. 11 pp.

**Pension Administration.** Staff Report. Detroit 26, Michigan Joint Legislative Committee on Reorganization of State Government, 1950. 18, xi pp.

**Retirement and Insurance Planning for State and Local Government Employees.** Topeka, Kansas Legislative Council, Research Department, 1950. 24 pp.

### State Administration

**Report on Kansas State Administrative Organization.** (Background material in explanation of or supplementary to report including organization chart and bill for establishment of Department of Administration, prepared by research department of the Legislative Council and Revisor of Statutes included in appendices.) Topeka, Governor's Commission on State Administrative Organization, 1950. vi, 58 pp.

### Taxation and Finance

**Income and Expenditures of Government in California 1910 to 1950.** Los Angeles, California Taxpayers' Association, *The Tax Digest*, November 1950. 37 pp. Charts, tables.

**Philadelphia's Debt, Revenues, and Expenditures, 1920-1949.** Philadelphia, Bureau of Municipal Research, 1950. Variouslly pagged. \$1.

**\$28 Million Spent by Oklahoma**

**Counties in 1948-49.** Oklahoma City 2, Oklahoma Public Expenditures Council, *Your Report on Government*, October 1950. 4 pp.

### Tax Limitation

**The Operation of the Tax Limitation Amendment in West Virginia.** By Harold J. Shamberger and James H. Thompson. Morgantown, West Virginia University, Bureau of Business Research and Bureau for Government Research, 1950. iv, 29 pp.

### Transit

**Expressways Planned.** City Planning Commission's Annual Report Describes Proposed Expressway System. Philadelphia, Bureau of Municipal Research, November 6, 1950. 5 pp.

### Veterans

**Administration of Veterans' Benefits.** Staff Report. Detroit 26, Michigan Joint Legislative Committee on Reorganization of State Government, 1950. 47, ix pp.

**Veterans' Benefits—Mortgaging the Future.** By Gordon P. Smith. New York City, Governmental Research Association, *GRA Reporter*, March-April, 1950. 2 pp.

### Water Supply

**Memorandum to New York State Department of Conservation, Water Power and Control Commission.** New York 17, Citizens Budget Commission, October 4, 1950. 9 pp.

**The Occurrence and Outlook for Ground-Water Supplies in Tennessee.** By F. M. Alexander. Knoxville, University of Tennessee, Municipal Technical Advisory Service, *Tennessee Town and City*, September 1950. 6 pp.

### Zoning

**Municipal Zoning: Florida Law and Practice.** By Ernest R. Bartley and William W. Boyer, Jr. Gainesville, University of Florida, Public Administration Clearing Service, 1950. 90 pp.

# Books in Review

**The Municipal Year Book 1950.** Edited by Clarence E. Ridley, Orin F. Nolting and Frederick C. Peitzsch. Chicago, The International City Managers' Association, 1950. x, 598 pp. \$10.

This valuable annual—this is the seventeenth — steadily becomes the encyclopaedia of municipal government. If it has not reached the point of answering all conceivable questions about the structures and current practices of the 1077 cities of 10,000 population and the 965 urban places of 5,000-10,000, it provides key references to whatever further knowledge is in print.

New in this issue are sections of comparative facts on health departments and library services, on certain police and fire department practices and garbage collection. Continued are data on municipal finance, planning and zoning, public welfare, health, housing, public works, municipal utilities, fire and police administration, personnel, traffic safety, etc. Directories of officials cover all cities of 5,000 and over.

With this volume on his desk, a municipal officer or department head can line up his work with the corresponding salient facts of all the rest of the municipalities and find articles that will alert him to the direction of recent trends.

R. S. C.

**Public Relations in the Local Community.** By Louis B. Lundborg. New York, Harper and Brothers, 1950. xi, 228 pp. \$3.

A study of the things which large employers do, or should do, if they wish to enjoy the esteem of their neighbors in local communities. A number of chapters are of special

interest to leaders of civic groups among them *Helping Local Causes and Organizations, Helping in City Beautification and Improvement, Helping Local Government.* In the last-named chapter, business is urged to make its specialists available to help in the solution of local government problems — modernizing fiscal procedures, construction and maintenance of streets and highways, etc. In addition to serving in local civic and charitable organizations, the author strongly recommends that business encourage its officers and employees to accept any public office they are asked to bear. "Business firms must remember that they cannot expect good government if the best informed, best qualified people in town are unwilling to serve when called upon."

The book is the first of a series to be published under the sponsorship of the Public Relations Society of America.

**Essays on Federal Reorganization.** By Herbert Emmerich. University of Alabama Press, 1950. xii, 159 pp. \$2.50.

A terse and wise little book. The author describes the continuing history of growth and development of the successive reorganizations of the federal administration and, in a separate chapter, describes the new ceasing centrifugal efforts of the bureaus and commissions for autonomy. The rest of the volume expounds the 1937 Brownlow-Gulick-Merriam report to the President, its mauling by Congress and the survival of its principles in the Hoover report and the partial effectuation of the latter by recent law.

R. S.

**Alcoholic Beverage Control.** An official study by The Joint Committee of the States to Study Alcoholic Beverage Laws. New York and Cleveland, the Committee, 1950. xii, 227 pp.

The committee represents the National Conference of State Liquor Administrators made up of the public officers of 28 state licensing authorities and the National Alcoholic Beverage Control Association composed of the corresponding authorities in sixteen of the seventeen states where liquor is controlled by state monopolies.

The latter seventeen states follow the outlines of the National Municipal League's *Model Liquor Control Law*, published at the end of the prohibition era as a supplement to this REVIEW, January 1934. The present report, based on Public Administration Service studies, is confined to problems of administration and enforcement and does not appraise the relative merits of the two systems.

**City of the Future.** The Story of Kansas City 1850-1950. By Henry C. Haskell, Jr., and Richard B. Fowler. Kansas City, Missouri, Frank Glenn Publishing Company, Inc., 1950. 193 pp.

A lively and vivid account with illustrations covering with rather complete frankness the picturesque history of Kansas City's first century. As compared with a brochure recently issued by the municipal government, it benefits by the freedom of private authorship and publication. Pendergast is described without reservation and much satisfaction is expressed with the present state of the city and its government. The epilogue states, "After nearly a century, the city discovered techniques and businesslike government that were unknown until comparatively recent years."

It is a good case history to illuminate American history.

**The Pittsburgh Manual.** A Guide to the Government of the City of Pittsburgh. By William G. Willis. Pittsburgh, University of Pittsburgh Press, 1950. xxx, 188 pp. Paper bound, \$1.50; case bound, \$2.50.

A lucid text book of the city's simple governmental structure and the local elective process including the internal organization of the local political parties.

## Additional Books and Pamphlets

(See also Researcher's Digest and other departments)

### Defense

**Civil Defense.** By James M. Landis, etc. Chicago, Council of State Governments, *State Government*, November 1950. 26 pp. 50 cents.

### Government Insurance

**Insurance for Governments.** By Orin F. Nolting, E. A. Danby, etc. Chicago, Municipal Finance Officers Association of the United States and Canada, *Municipal Finance*, November 1950. 30 pp. 50 cents.

### Government Textbooks

**Essentials of American Government** (sixth edition). By Frederic A. Ogg and P. Orman Ray. New York, Appleton-Century-Crofts, Inc., 1950. viii, 732 pp. \$4.50.

### Housing

**Housing Today and Tomorrow.** A Reappraisal of Goals. Philadelphia, Housing Authority, 1950. 36 pp. Illus. 50 cents.

### Parking

**A Survey of Municipal Parking Practices in Michigan.** Ann Arbor, Michigan Municipal League, 1950. 13 pp. \$1.

### **Planning**

**First Steps Toward Planning for Goldsboro.** By I. Jack Gural and James W. Wilson. Chapel Hill, University of North Carolina, Department of City and Regional Planning, 1950. 45 pp. charts.

**Eighth Annual Six-year Capital Improvement Program 1951-1956.** Cleveland 14, City Planning Commission, 1950. 94 pp.

### **Pollution**

**Air Pollution Legislation.** Springfield, Illinois Legislative Council, 1950. 43 pp.

**Summary and Conclusions from the Report of the Stream Pollution Study Commission, State of Tennessee,** to Governor Gordon Browning, July 1, 1950. New York, Wainwright, Ramsey and Lancaster, 1950. 23 pp.

### **Population**

**Population Prospectus for the Detroit Region 1960 and 1970.** By Paul M. Reid. Detroit, Regional Planning Commission, 1950. 42 pp.

**U. S. Immigration Policy and Population Growth.** By Edwin E. Grant, Edward H. Heims, J. Clarkson Russell. San Francisco 19, The Commonwealth Club of California, *The Commonwealth*, Part Two, November 13, 1950. 86 pp.

### **Recreation**

**The Use of School Buildings for Recreation.** By H. Clifton Hutchins. (Preprint from *Recreation*, November and December 1950.) New York 10, National Recreation Association, 1950. 8 pp. 25 cents.

### **Salaries**

**Mid-year Wage and Salary Survey:** Data as of November 15, 1950. (Sup-

plement to League Bulletin No. March 1950.) Ann Arbor, Michigan Municipal League, 1950. 4 pp.

### **Taxation and Finance**

#### **Bring Government Back Home!**

Program for the Re-allocation of Resources and Service Responsibility Between Federal and State Governments. By Harley L. Lutz. New York National Association of Manufacturers, 1950. ix, 292 pp.

## **THE WAR WE ARE LOSING**

(Continued from page 16)

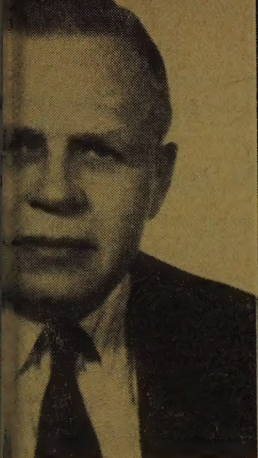
Do we dare let Russia continue parade as the sole protector and friend of the masses of people of the world?

Do we dare let Russia claim that only through communism can the lot of the common people be improved in Asia, Europe, Africa and South America?

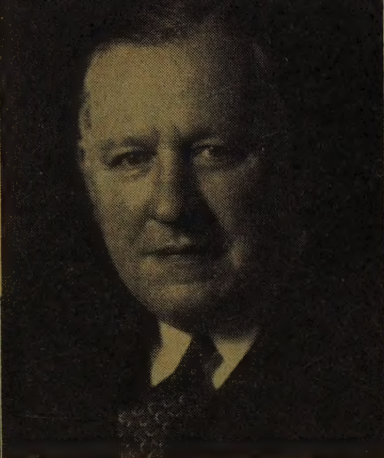
Do we dare let Russia continue to picture us to hundreds of millions as imperialists, as the great exploiters of mankind—without an adequate reply?

If your answer is "No," then we must face up to the job that has to be done—the hardest, toughest, scariest job that any nation of the world has ever faced—against the greatest odds and for the greatest stakes.

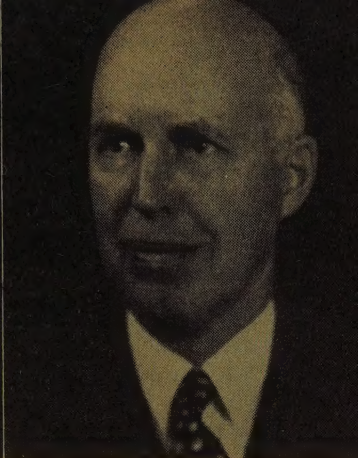
It will be useless for our armies to strive for victories in the field unless we have won first a victory over the minds of men.



**JOHN S. LINEN**  
*Vice President*



**GEORGE S. VAN SCHAICK**  
*Second Vice President*



**RICHARD S. CHILDS**  
*Father of an idea*

## Research Pioneer Succeeds Edison

(Continued from page 1)

President. George S. Van Schaick, lawyer and former New York State superintendent of insurance, was chosen second vice president.

To strengthen the League's program and to broaden the base of financial support, the membership created eight regional vice presidencies and filled them by electing John W. Agnew of the First National Bank, Boston; James Beebe, lawyer, Los Angeles; James W. Clise, president, Asbestos Supply Company, Seattle; William Collins, president, Walter Kidde Constructors, New York; Arthur E. Johnson, president, Argo Oil Corporation, Denver; John Nuveen, president, John Nuveen Company, Chicago; Ed. P. Phillips, president, Phillips Machinery Company, Richmond; and Charles P. Taft, lawyer and councilman, Cincinnati.

Thirteen new members of the League's council were also elected at Buffalo for terms ending in 1953. They are: Frederick E. Baker, president, Frederick E. Baker & Associates, Seattle; Herbert Emmerich, director,

(Continued on page 64)

## The Idea Grew

American cities made the most dramatic progress in the first half of this century through the development and rapid spread of council-manager government.

At the League's Buffalo conference Richard S. Childs, originator of the council-manager plan, got a big hand with the announcement that 1,000 communities and counties have adopted his streamlined system. The 1,000-mark was passed late in 1950 when Buena Vista, Va., approved the plan.

Mr. Childs was a young advertising man, curious about government, when he thought up the plan. It took almost 30 years for the first 500 cities to adopt it but only 10 years to double that number. At the present rate the plan will become the prevailing form of municipal and county government by 1960.

"Look me up again in 1960 if I'm still articulate," Mr. Childs told the conference. In 1948 he left a high post with American Cyanamid to become an unpaid member of the League staff and have "the most fun in my life." He had always wanted to do that—"But, as a matter of self-respect, I thought I had to prove I was able to make money."

## Research Pioneer Succeeds Edison

(Continued from page 63)

Public Administration Clearing House, Chicago; Max E. Friedmann, president, Ed. Schuster & Co., Milwaukee; George H. Gallup, director, American Institute of Public Opinion, Princeton; L. E. Marlowe, president, Marlowe Tire Company, Richmond; Roscoe C. Martin, political science department, Syracuse University; Spencer Miller, Jr., president, American International College, Springfield, Mass.; Lieutenant-Governor Frank C. Moore, New York; Admiral Ben Moreell, president, Jones & Laughton Steel Corporation, Pittsburgh; James M. Osborn, Yale University; Kenneth Perry, general counsel, Johnson & Johnson, New Brunswick, N. J.; F. E. Schuchman, president, Homestead Valve Manufacturing Company, Pittsburgh; and Carrol M. Shanks, president, Prudential Insurance Company, Newark.

"The political machine triumphs because it is a united minority active against a divided majority." — Will Durant.

Civic education was the theme of this panel, conducted by Buffalo Superintendent of Schools, Benjamin C. Willis.

## Who Was Who

Of the 460 registrants at the Buffalo conference, 110 were registered members of the League, 61 were public scientists, 87 were public officials, 10 represented research and civic organizations, 58 were from Leagues of Women Voters, and 141 were students. The remaining 47 included newspaper correspondents and others.

Twenty-nine states, the District of Columbia and three foreign countries were represented.

About 700 others, who did not register, attended one or more sessions. Speakers and participants listed in the program totalled 257. Copies of the final program and of the Secretariat Report for the year 1950 are available on request.

### Curious Canadians

Three officials of Hamilton, Ontario, came to the League's Buffalo conference to get advice on establishing a council-manager plan.

"Democracy is not a free gift. It is something that has to be worked for." — General Omar Bradley.

